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NEWS RELEASE

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FOR RELEASE _____ July 7, 2011

Auditor of State David Vaudt today released a report on a special investigation of the City of Garner for the period January 1, 2006 through February 22, 2011. The special investigation was requested by City officials as a result of concerns regarding undeposited collections by the former Billing Clerk, Tammy Brant. Ms. Brant was placed on unpaid administrative leave on February 22, 2011 and was subsequently terminated from employment on March 1, 2011.

Vaudt reported the special investigation identified \$112,081.59 of undeposited collections which included variances between collections recorded in the City's receipt records and items deposited to the City's bank account. The variances resulted from checks collected by the City being substituted for other collections which included cash and other checks. Variances also included checks deposited to the bank which were not recorded in the City's records or were recorded for less than the amount actually collected. These variances represent collections received at the City which were not properly deposited.

The undeposited collections of \$112,081.59 consist of:

- \$59,187.73 of checks which were deposited in the City's bank account in place of cash collections which were not properly deposited from July 1, 2008 through February 22, 2011. The amounts deposited were collected from a commercial utility customer who was overbilled and commercial customers who purchased garbage bags which weren't properly recorded.
- \$17,288.36 of collections which were deposited in the City's bank account in place of cash collections which were not properly deposited. The amounts deposited were amounts overbilled to Zinpro Corporation for the period January 1, 2006 through June 30, 2008.
- \$35,605.50 of collections from the sale of garbage bags which were either not recorded in the City's receipt management program or were recorded for less than the amount of the checks received.

The findings included in the report are based on a sample of City deposits. Vaudt reported it is likely additional findings would have been identified if time and cost restraints had not prohibited examination of all City deposits and the related documentation. Vaudt also reported it was not possible to determine if additional collections were unrecorded, recorded at an incorrect amount and/or undeposited because sufficient records for certain utility accounts, recycling bin sales and other collections were not adequate or not readily available.

The report includes recommendations to strengthen the City's internal controls and overall operations, such as improving segregation of duties, preparing an initial receipts listing and reconciling aquatic center and recreation center collections.

Copies of the report have been filed with the Hancock County Attorney's Office, the Hancock County Sheriff's Office, the Attorney General's Office and the Iowa Division of Criminal Investigation. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's website at <http://auditor.iowa.gov/specials/1020-0383-BE00.pdf>.

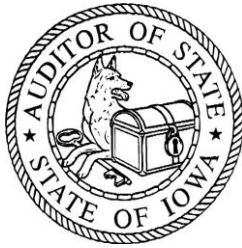
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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF GARNER

FOR THE PERIOD
JANUARY 1, 2006 THROUGH FEBRUARY 22, 2011**

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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of alleged improprieties regarding the handling of certain transactions and at your request, we conducted a special investigation of the City of Garner. We have applied certain tests and procedures to selected financial transactions of the City for the period January 1, 2006 through February 22, 2011, unless otherwise noted. Based on a review of relevant information and discussions with City officials and staff, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed City personnel about policies and procedures to obtain an understanding of transaction cycles.
- (3) Examined receipt and deposit documentation prepared by City officials to determine if the composition of collections deposited agreed with the City's records for the period July 1, 2008 through February 22, 2011.
- (4) Obtained bank images of deposit documents for certain deposits and compared them to the City's records and other available supporting documentation to determine if the information agreed for the period July 1, 2008 through February 22, 2011.
- (5) Determined if deposits made while the former Billing Clerk was absent from City hall were intact.
- (6) Obtained copies of utility billing stubs and/or vendor history reports for certain utility customers to determine if amounts billed to and paid by the customer were appropriate and agreed with amounts posted.
- (7) Obtained check listings and/or vendor history reports for certain customers who purchased garbage bags from the City to determine if amounts paid to the City by customers were properly recorded in the City's records.
- (8) Obtained and reviewed bank statements from the Hancock County Sheriff's Office for the personal bank accounts of the former Billing Clerk to identify the source of certain deposits.
- (9) Confirmed payments to the City by the State of Iowa and Hancock County to determine if they were properly deposited to the City's bank accounts in a timely manner.

These procedures identified a number of variances between collections recorded in the City's receipt books and deposits to the City's bank account. A number of the variances resulted from checks collected at the City being substituted for other collections which included cash and other checks. Variances also included checks deposited to the bank which were not recorded in the City's records or were recorded for less than the amount actually

collected. These variances resulted in \$112,081.59 of undeposited collections. Specifically, the procedures identified the following:

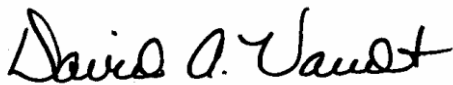
- \$59,187.73 of checks which were deposited in the City's bank account in place of cash collections which were not properly deposited from July 1, 2008 through February 22, 2011. The amounts deposited were collected from a commercial utility customer who was overbilled and commercial customers who purchased garbage bags which weren't properly recorded.
- \$17,288.36 of collections which were deposited in the City's bank account in place of cash collections which were not properly deposited. The amounts deposited were amounts overbilled to Zinpro Corporation for the period January 1, 2006 through June 30, 2008.
- \$35,605.50 of collections from the sale of garbage bags which were either not recorded in the City's receipt management program or were recorded for less than the amount of the checks received.

The findings are based only on the City deposits selected for review. It is likely additional findings would have been identified if time and cost restraints had not prohibited examination of all City deposits. Also, we were unable to determine if additional collections were unrecorded, recorded at an incorrect amount and/or undeposited because sufficient records for certain utility accounts, recycling bin sales and other collections were not adequate or not readily available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **F** of this report.

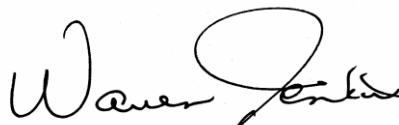
The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the City of Garner, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Hancock County Sheriff's Office, the Hancock County Attorney's Office, the Division of Criminal Investigation and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the City of Garner and the Hancock County Sheriff's Office during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

May 12, 2011

City of Garner
Investigative Summary

Background Information

The City of Garner is located in Hancock County and has a population of approximately 3,100. Tammy Brant became the Billing Clerk on April 26, 1999. According to the Billing Clerk's job description, Ms. Brant was responsible for preparing and mailing utility billings, receipting and depositing collections, posting collections to customer accounts and accounting records and preparing and making bank deposits.

Beginning in late 2007, Ms. Brant also became responsible for preparing payroll, which included calculating payroll amounts, preparing checks, distributing checks and posting to the accounting records. In addition, Ms. Brant helped the City Clerk by opening the mail, stamping invoices and entering the invoices in the accounting program. Ms. Brant was also responsible for receipting and posting miscellaneous revenues, such as garbage bag sales and recycling bin sales.

The City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Hancock County. Revenue is also received from households and businesses in the City for water and sewer services. In addition, the City receives Park and Recreation fees and miscellaneous revenues, such as garbage bag sales and recycling bin sales. Collections are to be deposited to the City's checking account.

Park and Recreation fees are collected at the aquatic center and recreation center and recorded in the Park and Recreation accounting system by recreation center employees as received. The collections are then batched and remitted to the Utility Clerk to post to the City's accounting system and to deposit to the bank. However, the City does not reconcile the aquatic center and recreation center collections recorded on the Park and Recreation system to the amounts posted on the City's system on a monthly basis.

All City disbursements are to be approved by the City Council at the bi-monthly Council meetings. In addition, all disbursements are to be made by checks signed by the City Administrator and/or Mayor.

Monthly statements for the City's bank accounts are mailed directly to City Hall; however, the monthly statements are not opened by the City Clerk. According to the City Clerk, she reviews and receives bank account activity through on-line banking. The City Clerk reconciles monthly bank account activity to the accounting system; however, bank statements and check images are not periodically reviewed by members of the City Council. Monthly reconciliations between amounts billed, collected and deposited for water and sewer services were prepared by the former Billing Clerk.

According to a memo filed in Ms. Brant's personnel file dated November 2, 2009, Ms. Brant incorrectly billed a commercial utility customer more than she should have for 9 months during 2009. According to documentation provided by the City Clerk, Ms. Brant entered incorrect meter readings in the City's utility billing system which resulted in overbilling the commercial utility customer. The customer paid the amount billed based on the incorrect meter readings and the resulting overpayments were deposited to the City's bank account. As a result, the City provided a \$17,501.82 refund to the utility customer on November 6, 2009. The City Clerk stated she reviewed the meter readings entered by Ms. Brant for a couple of months subsequent to November 2009 to ensure the utility customer was properly billed.

In addition, according to the City Clerk, Ms. Brant was placed on probation from April 30, 2010 through October 30, 2010 following her annual performance review in April 2010.

According to City personnel, Ms. Brant was unexpectedly absent on February 17, 2011. In her absence, the City Clerk was responsible for her duties. According to the City Clerk, a utility customer notified her on February 17, 2011 they had received a delinquent notice for 1 of their 2 utility accounts. During the previous month, the customer's accounts had been billed \$31.27 and \$53.56, respectively, for a total of \$84.83. The customer provided the City Clerk a copy of their redeemed check for \$84.83 which showed both accounts had been paid in full during early February.

On February 18, 2011, the City Clerk started to review the account detail for the utility customer who received the delinquent notice and determined only \$53.56 of the \$84.83 collected had been recorded in the City's utility accounting program on February 11, 2011. Because the remaining \$31.27 has been paid but not posted to the customer's account, the City Clerk contacted the City's bank to obtain deposit detail for February 11, 2011. When the City Clerk compared the deposit detail to the individual amounts posted in the City's utility accounting program, she identified the following irregularities:

- The \$84.83 check was deposited in the City's bank account.
- There were checks posted in the City's utility accounting records which were not in the bank's deposit detail for the day.
- The total amount of cash posted in the City's utility accounting records for the day did not agree with the cash actually deposited.

Because the City Clerk identified these irregularities, she requested deposit detail from the bank for February 9-10, 2011 and February 14, 2011. According to the City Clerk, similar concerns were identified for the additional 3 days. However, the City Clerk also identified an additional irregularity. She identified a check recorded for an amount which was less than the actual amount of the check. The check was received from Zinpro Corporation (Zinpro) in the amount of \$3,492.24; however, Ms. Brant had posted only \$2,794.84 to the utility accounting program.

Because of the concerns identified by the City Clerk, the City Administrator was notified and Ms. Brant was placed on unpaid leave on February 18, 2011. On February 22, 2011, City officials met with Ms. Brant to discuss the irregularities identified on February 18, 2011, especially the check received from Zinpro. During the meeting, City officials presented Ms. Brant copies of utility bill stubs obtained from Zinpro. City officials determined the utility bill stub obtained from Zinpro contained different typeset compared to the typeset produced by the City's utility system. Copies of the authentic utility bill stub and a utility bill stub provided by Zinpro are included in **Appendix 1**. A memorandum, dated February 22, 2011, summarizing the meeting with Ms. Brant was placed in her personnel file.

According to the memorandum, Ms. Brant admitted she had been "taking a little off the top" meaning that she had purposely overbilled Zinpro in order to even out the cash she was stealing from other City sources so that the accounting system would continue to match the bank deposits. In addition, Ms. Brant indicated no other utility accounts were affected but she did manipulate garbage bag and recycling bin sales.

During the meeting, Ms. Brant initially stated she began this practice because she was angry about being disciplined for overbilling Zinpro in 2009. A copy of the February 22, 2011 memorandum is included in **Appendix 2**. On March 8, 2011, the Council approved terminating Ms. Brant's employment.

City officials requested the Office of Auditor of State perform an investigation of the City's financial transactions. As a result, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2006 through February 22, 2011.

Detailed Findings

These procedures identified a number of variances between collections recorded in the City's receipt books and deposits to the City's bank account. A number of the variances resulted from checks collected at the City being substituted for other collections which included cash and other checks. Variances also included checks deposited to the bank which were not recorded in the City's receipts or were recorded for less than the amount actually collected.

Variances were identified during fiscal years 2009, 2010 and 2011 by comparing detailed deposit information from the City's records to what was actually deposited to the bank. For these fiscal years, we determined checks which were not properly recorded in the City's records were substituted for cash and other checks which were properly recorded. For the checks that were not properly recorded, we identified the following characteristics:

- Some of the checks which were not properly recorded in the City's records were not recorded at all. Other checks were recorded for an amount which was less than the actual amount of the check.
- The checks which were not properly recorded were substituted for cash in the deposits which were taken to the bank. By substituting the unrecorded or under recorded checks for the cash or checks which were properly recorded, Ms. Brant was able to force the bank deposit to agree with the City's deposit records.
- Of the checks identified during fiscal years 2009, 2010 and 2011 which were substituted for cash or other collections, 99% were from the 4 commercial customers. Of the 4 customers, Kum & Go, Bill's Family Foods and Kramer Hardware, purchased garbage bags from the City to resell to residents. The remaining customer's checks were for monthly utility billings. Zinpro is a manufacturing facility and is the City's largest utility customer.

During a meeting with City officials on February 22, 2011, Ms. Brant stated she also manipulated recycling bin sales. Because sufficient records were not available, we were unable to identify any undeposited collections from the sale of recycling bins.

We were also unable to compare detailed deposit information from the City's records to what was actually deposited to the bank for the period prior to July 1, 2008 because the receipt management program used by the City to record collections was implemented July 1, 2008. The City's collection records prior to this date were not detailed enough to identify cash and check components to compare to bank deposits.

As a result, and with the assistance of City officials and representatives of the Hancock County Sheriff's Office, we obtained payment information from certain commercial customers, including Zinpro, Kum & Go, Bill's Family Foods and Kramer Hardware for the period prior to July 1, 2008. Each vendor was able to provide payment information which we compared to the City's records to identify unrecorded and under recorded payments which were substituted for recorded cash and other checks in the City's bank deposits. However, each vendor was able to provide the information for a different time period. The periods for which payment information was available is summarized in **Table 1**.

Table 1	
Customer	Time Period of Available Records
Zinpro	February 1, 2006 – February 28, 2011
Kum & Go	February 10, 2008 – December 8, 2010
Bill's Family Foods	January 3, 2006 – February 22, 2011
Kramer Hardware	January 2, 2006 – February 21, 2011

As previously stated, Zinpro is the City's largest utility customer. To determine if other utility customers were overbilled, we also obtained payment information from the City's next 9 largest utility customers and the customer which notified the City Clerk on February 17, 2011 of the incorrect delinquency notice for their account.

Based on the information available for our review, there is no indication unrecorded and under recorded payments which were substituted for recorded cash and other checks in the City's bank deposits did not occur prior to January 1, 2006. However, because sufficient records are not available, we were unable to review transactions prior to January 1, 2006.

The undeposited collections total \$112,081.59 are summarized in **Table 2**.

Table 2

Ex- hibit	Description	Amount						Total
		FY06*	FY07	FY08	FY09	FY10	FY11^	
B	Detailed comparisons #	\$ -	-	-	25,982.02	22,413.84	10,791.87	59,187.73
C	Zinpro	1,873.83	7,224.59	8,189.94	-	-	-	17,288.36
	Garbage Bag Sales:							
D	Bill's Family Foods	5,277.00	9,449.00	14,194.50	-	-	-	28,920.50
E	Kramer Hardware	886.50	2,554.50	2,660.00	-	-	-	6,101.00
F	Kum & Go	-	-	584.00	-	-	-	584.00
	Total	\$ 8,037.33	19,228.09	25,628.44	25,982.02	22,413.84	10,791.87	112,081.59

- Compared detailed deposit information from the City's records to what was actually deposited to the bank and determined \$59,187.73 of cash collections were not deposited.

* - January 1, 2006 through June 30, 2006.

^ - July 1, 2010 through February 22, 2011.

The **Table** includes \$44.36 of interest and penalties paid by 2 of the City's 9 largest utility customers tested. The \$44.36 was not properly recorded in the City's records, but was deposited to the City's bank account in place of cash or other collections. We did not identify any additional payments made by the 9 customers which were not properly recorded and deposited. The **Table** also includes the \$31.27 unrecorded payment by the utility customer which contacted the City Clerk on February 17, 2011.

Exhibit A summarizes our findings for the period January 1, 2006 through February 22, 2011. Additional details for each individual deposit have been included in **Exhibits B** through **F** and are discussed in detail in the following paragraphs. Our findings are based only on the deposits we selected for review and the additional information provided by certain City customers. It is likely additional findings would have been identified if time and cost constraints had not prohibited us from examining all deposits for the period January 1, 2006 through February 22, 2011.

UNDEPOSITED COLLECTIONS

As previously stated, the City's primary revenue sources include taxes from the State of Iowa and Hancock County. Revenue is also received from utility collections for water and sewer fees assessed to each household and business served, Park and Recreation fees and other miscellaneous fees. We reviewed documentation related to these revenue sources to determine if collections were properly deposited.

The City uses a receipt management program to record collections received by the City. The receipt management program assigns each collection recorded a receipt number. Deposits for the City are prepared based on a specific sequence of receipts collected during the day. For example, receipts 1 through 10 are batched as 1 deposit.

For each deposit, Ms. Brant was to print out a “receipt listing by receipt” (receipt listing) generated by the receipt management program. The receipt listing includes the total of the batched receipts, which should agree with the bank deposit amount. The receipt listing also subtotals the deposit by type of collection. Types of collections include, but are not limited to, pool, library and utility payments. In addition, the receipt listing subtotals the deposit by payment type (i.e. cash and check). A copy of a selected receipt listing is included as an example in **Appendix 3**.

Ms. Brant placed the receipt listing and a yellow copy of the deposit slip in the City’s accounting records which were reviewed on a monthly basis by the City Clerk during monthly reconciliations.

As previously stated, on February 18, 2011, City personnel identified concerns regarding a deposit and the related documentation prepared by Ms. Brant. As a result, we performed procedures to determine if similar concerns existed for additional transactions. For each deposit for the period July 1, 2008 through February 22, 2011, we obtained the related receipt listing which documents the composition of cash and checks included in the deposit. We examined deposit detail to determine the composition of cash and checks deposited to the City’s bank account and compared the amounts to the composition of collections recorded on the receipt listing.

Prior to July 1, 2008, the City did not have the receipt management program; therefore, detailed comparisons of receipts recorded to bank deposit detail would be time intensive and cost prohibitive. As a result, different procedures were performed prior to July 1, 2008.

Detailed Comparisons - We compared the amount of cash and the amount of checks shown on the receipt listings to the cash and checks included in the deposits to the City’s checking account for the period July 1, 2008 through February 22, 2011. Prior to fieldwork, City personnel performed the comparison for 10 of the 32 months included in the period of review. As a result, we performed the comparison for the remaining 22 months. **Exhibit B** lists the amount of cash shown on the City’s receipt listings, the amount actually deposited to the bank and the difference between these amounts for each day. The **Exhibit** also lists the amount of checks shown on the City’s receipt listings, the amount actually deposited to the bank and the difference between these amounts for each day. In addition, the **Exhibit** lists the amount received by Automated Clearing House (ACH) which allows individuals to pay utilities and/or Park and Recreation services by credit card and/or debit card.

Ms. Brant was not involved in the ACH deposit process and ACH deposits were not included on the deposit slips she prepared. Instead, ACH deposits were recorded by the City Clerk when she reconciled the bank accounts. As a result, the ACH deposit differences shown in **Exhibit B** do not represent undeposited collections.

As illustrated by **Exhibit B**, we identified a number of deposits for which the composition of cash, electronic deposits and checks deposited to the City’s bank account was not the same composition of cash, electronic deposits and checks recorded on the City’s receipt listing. The differences between the amounts of cash recorded and the amount of cash actually deposited total \$59,187.73.

As illustrated by the **Exhibit**, the daily transaction differences between cash recorded in the City’s records and the cash deposited ranged from \$0.01 to \$2,255.00. Also as illustrated by the **Exhibit**, the difference between the amount of cash recorded and the amount of cash actually deposited frequently agreed with the difference between the amount of checks or electronic deposits (ACH transactions) recorded and the amount of checks or electronic deposits actually deposited. However, for some deposits the differences were not the exact same amount but were within \$1.00 of each other. It appears on these occasions Ms. Brant was not able to substitute checks for the exact amount of cash not properly deposited or there was a counting error between the City’s count and the bank’s count.

We also reviewed Ms. Brant's vacation and sick leave calendar to identify instances in which Ms. Brant was out of the office for a complete day. As illustrated by **Exhibit B**, we identified 30 days in which Ms. Brant was either gone for a day or for a few days. We compared the days Ms. Brant was gone to the detailed comparison we performed to determine if cash and checks agreed from the receipt list to the bank deposit for the days Ms. Brant was out of the office. Based on our testing, we identified 3 of the 30 days for which the cash and check composition varied between the receipt listing and the bank records.

The 3 days were instances in which Ms. Brant was only gone for a single day. According to the City Clerk, if Ms. Brant was scheduled to be gone for just a day, Ms. Brant's work would be left for her to complete the following day. However, if the City Clerk knew Ms. Brant would be out of the office for an extended period, the City Clerk performed Ms. Brant's job responsibilities. The undeposited cash collections totaling \$59,187.73 have been included in **Exhibit A**.

To determine why collections deposited to the City's account were not the same composition of collections recorded on the receipts at the City, we selected a sample of deposits and obtained deposit detail of cash and checks deposited to the City's bank account for receipts prepared by the City. Because the process to match the detail of each bank deposit to the related City receipt is time intensive and cost prohibitive, we did not perform this comparison for all City deposits. For the period January 1, 2011 through February 22, 2011, we examined all deposits and all corresponding receipts. The City made 36 deposits during the period and the total number of receipts tested for those deposits was 1,990. Ms. Brant prepared or entered 1,725 receipts, or approximately 87%, of the receipts we examined for January 1, 2011 through February 22, 2011.

In addition, we reviewed selected weeks every 6 months for the period July 1, 2008 through December 31, 2010 to determine if the differences occurred at the beginning of our period of review.

Table 3 compares the total number of deposits to the City's bank account to the number of deposits we reviewed in detail for the period July 1, 2008 through December 31, 2010. As illustrated by the **Table**, we selected 43 deposits, or approximately 5%, of the 801 deposits made during the period of our review.

Table 3				
Period	Number of Deposits		Number of Receipts	
	Total	Tested	Total*	Tested
07/01/08 – 06/30/09	333	17	12,596	1,309
07/01/09 – 06/30/10	306	17	11,442	1,271
07/01/10 – 12/31/10	162	9	6,230	702
Total	801	43	30,268	3,282

* - Approximated based on receipt sequences documented on receipt listings.

For the 43 deposits we examined, we performed a detailed inspection of 3,282 City records. Ms. Brant prepared or entered 3,075 receipts, or approximately 94%, of the receipts we examined. The remaining 207 receipts, or approximately 6%, were prepared or entered by the City Clerk. The number of receipts included in each deposit varied.

Copies of selected daily transaction summaries prepared during fieldwork are included in **Appendix 4**. As illustrated by the **Appendix**, we identified 3 checks recorded in the receipt management program on January 16, 2009 for less than the amount for which the checks were issued. In addition, we determined the amount recorded on the receipt management program for January 6, 2011 did not agree with the amount deposited. For the remaining

example in the **Appendix**, we determined a check recorded in the receipt management program for February 1, 2011 was less than the amount for which the check was issued and a check deposited to the City's account was not recorded in the receipt management program.

When we compared the deposit detail obtained from the City's bank to the City's receipt listing, we identified several differences between what was collected and what was actually deposited to the City's bank account. We identified the following:

- Checks deposited to the City's account were not recorded in the receipt management program. We determined the unrecorded checks were from the sale of garbage bags to 3 vendors. The unrecorded checks were deposited in place of cash collections which were recorded in the City's utility accounting program.
- Checks recorded in the receipt management program for less than the amount for which the checks were issued. The portion of the check which exceeded the amount recorded was included in the deposit to replace cash collections which were recorded but not deposited.
- Checks recorded in the receipt management program were not deposited with other collections received during the same period. The checks were not included in the deposits which corresponded to the receipt listing which specified the series of receipts the collections were recorded on. We identified specific checks which were not deposited to the City's bank account on the expected day. However, the total deposit agreed with the receipt listing, which indicates some collections were substituted for others. The checks were subsequently deposited with a different batch of checks.
- Total deposits did not agree with the total collections on the receipt listing.

To determine how Ms. Brant was able to reconcile the daily receipt listings to the daily deposits, we reviewed selected daily transaction summaries to determine if certain vendors were overbilled, unrecorded and/or improperly recorded in the City's accounting program.

As a result, we identified consistent problems with utility billings for Zinpro and collections from the sale of garbage bags to certain vendors, such as Bill's Family Foods, Kramer Hardware and Kum & Go. **Table 4** summarizes the utility billings for Zinpro and collections from the sale of garbage bags which were either overbilled or not recorded in the receipt management program compared to the undeposited collections identified from the monthly reconciliation procedures for the period July 1, 2008 through February 22, 2011.

		Table 4	
Description		Amount	
Undeposited collections identified by detailed comparisons		\$ 59,187.73	
Undeposited collections identified by payee:			
Amounts overbilled to Zinpro	\$ 13,576.74		
Unrecorded and improperly recorded garbage bag sales	45,601.00	59,177.74	
Remaining undeposited collections		\$ 9.99	

As illustrated by the **Table**, \$59,187.73 of undeposited collections were identified by comparing the City's receipt records to the amounts actually deposited to the bank for the period July 1, 2008 through February 22, 2011. Of this amount, \$59,177.74, or 99.98%, is composed of amounts which were overbilled to Zinpro and unrecorded or improperly recorded sales of garbage bags.

Utility billings for Zinpro and collections from the sale of garbage bags are discussed in more detail in the following paragraphs.

Zinpro - According to the City Clerk, Zinpro is the City's largest utility customer. Zinpro has 2 meters which are shown as separate accounts in the City's utility billing system. As a result, 2 separate utility bills are sent to Zinpro each month.

According to the Billing Clerk's job description, Ms. Brant was responsible for preparing and mailing billings, receipting and depositing collections, posting collections to customer accounts and accounting records and preparing deposits.

As previously stated, during our comparison of detailed City receipt listings to bank deposits, we identified checks from Zinpro which were recorded in the City's receipt listings for less than the actual amount of the checks. We also determined the amounts of the checks did not agree with the collections recorded in the City's utility billing system as payments from Zinpro. As a result, with the assistance of City personnel and representatives of the Hancock County Sheriff's Office, we obtained copies of Zinpro's monthly utility billing stubs for both accounts for the period January 1, 2006 through February 22, 2011. Based on the testing described in the following paragraphs, we determined the account for the meter located at Zinpro's plant building was overbilled by Ms. Brant for 49 of the 61 months between February 1, 2006 and February 22, 2011. We also determined the account for the meter located at Zinpro's office building was billed the proper amount.

We also obtained a utility billing history report from the City. The report summarized the amounts Ms. Brant billed to Zinpro for the period January 1, 2006 through February 22, 2011. By comparing the utility billing stubs obtained from Zinpro to the billing history report, we determined they did not agree. Based on the meter readings for Zinpro, the billing amounts recorded in the City's utility billing system were correct. However, the billing amounts shown on the utility billing stubs sent to Zinpro were overstated. As a result, Zinpro was overcharged.

By examining the utility billing stubs, we determined they were not printed by the City's utility billing system. Instead, it appears the utility billing stubs were prepared manually with a typewriter. According to the City's Park and Recreation Director, on one occasion he observed Ms. Brant manually typing utility billings which were mailed to customers. According to the Director, he assumed the billings printed using the City's billing system included an error or needed to be replaced for some reason. He assumed Ms. Brant was typing a corrected billing. Copies of a utility billing stub printed by the City's utility billing system and a utility billing stub provided by Zinpro are included in **Appendix 1**.

As previously stated, only 1 of the 2 Zinpro accounts was overbilled. However, it appears the utility billing stubs for both accounts were prepared manually with a typewriter. Zinpro representatives may have questioned why the 2 monthly billing statements had different appearances if both had not been prepared with a typewriter.

During our comparison of the utility billing stubs obtained from Zinpro to the billing history report, we also determined only the amounts due from Zinpro did not agree with the amounts recorded in the billing system. Other information on the utility billing stubs, such as the number of gallons consumed, agreed with the information recorded in the City's billing system.

By comparing copies of checks from Zinpro to the utility billing stubs, we determined the amount of the checks agreed with the overstated amounts shown on the utility billing stubs sent to Zinpro. However, when we compared the amounts of the checks to the collections Ms. Brant recorded for Zinpro in the City's receipt list, we determined the amount of collections recorded agreed with the proper billing amounts recorded in the City's utility system rather than the amount actually collected from Zinpro.

Exhibit C lists the billing dates and the amounts billed and collected as recorded by Ms. Brant in the City's records for Zinpro's plant building meter. The **Exhibit** also includes the billing

dates and amounts billed and paid as shown on the utility billing stubs sent to Zinpro. In addition, the **Exhibit** includes the amount Zinpro was overbilled each month. **Table 5** summarizes these amounts by fiscal year.

Table 5

Fiscal year	Amount Billed and Paid per Records from Zinpro	Amount Billed and Collected per City Records	Amount Overbilled and Collected
2006*	\$ 13,928.43	12,054.60	1,873.83
2007	20,854.13	13,629.54	7,224.59
2008	24,104.09	15,914.15	8,189.94
2009	29,486.16	22,735.30	6,750.86
2010	35,853.19	33,024.01	2,829.18
2011~	22,536.63	18,539.93	3,996.70
Total	\$ 146,762.63	115,897.53	30,865.10

* - From February 2006 through June 2006.

~ - Through February 2011.

The **Table** and **Exhibit** detail Zinpro was overbilled \$30,865.10 from February 2006 through February 2011 which includes only the portion of the bill which was increased when the bills were manually changed. The **Exhibit** also illustrates Zinpro was overbilled in amounts ranging from \$312.67 to \$2,210.05. The amounts shown in **Exhibit C** and **Table 5** as overbilled do not include the overbilling which resulted from the incorrect meter readings recorded by Ms. Brandt in 2009 for which the City subsequently issued a \$17,501.82 refund.

By performing a detailed comparison on a daily basis between the checks recorded in the City's receipt listing to the checks actually deposited to the bank for the period July 1, 2008 through February 22, 2011, we determined Ms. Brant used the amounts overbilled to Zinpro to force the City's receipt listing to agree with the amount actually deposited to the bank. The excess amount billed to and paid by Zinpro was deposited to the City's bank account and used to "offset" or replace amounts properly billed to, collected from and recorded for other utility customers. The excess amount billed to and paid by Zinpro was also used to offset or replace collections for the Park and Recreation Department. However, the other customers' payments and the collections for the Park and Recreation Department were not properly deposited to the bank. The excess amount paid by Zinpro was used by Ms. Brant to substitute for other undeposited collections.

As illustrated in **Table 5** and **Exhibit C**, Zinpro was overbilled \$13,576.74 of the \$30,865.10 for the period July 1, 2008 through February 22, 2011. This amount is included in the \$59,187.73 included in **Exhibits A** and **B**. The remaining \$17,288.36 overbilled to and paid by Zinpro for the period January 1, 2006 through June 30, 2008 is included in **Exhibit A** as a separate amount. We were unable to determine if Ms. Brant overbilled Zinpro prior to January 1, 2006 because sufficient records were not readily available.

Exhibit C also illustrates Ms. Brant did not overbill Zinpro for 7 of the 8 months from November 2009 through June 2010. In addition, the utility billing stubs provided by Zinpro appear to have been printed by the City's utility billing system rather than typewritten. As previously stated, Ms. Brant was placed on probation for a period of 6 months because City officials discovered she had overbilled Zinpro for 9 months during 2009 because the incorrect meter readings had been used.

According to the City Clerk, in October 2009, the Water Superintendent brought to her attention problems which had been identified with Zinpro's water meter readings for the months of December 2008 through September 2009. The meter readings each month were unusually high for Zinpro for the amount of water consumed. According to the City Clerk, she and the Water Superintendent immediately re-read Zinpro's water meter and it was discovered Zinpro's accounts had been modified in December to show they had an 8-digit meter instead of a 7-digit meter. However, the actual meters had not changed. Changing the account as if an 8-digit meter was being used resulted in an extra digit being applied to the account and an excess number of gallons being reported as consumed.

According to the City Clerk, the Water Superintendent reported he had previously discussed the unusually high meter readings with Ms. Brant several times between December 2008 and the time when he discussed the matter with the City Clerk. However, Ms. Brant had not been able to determine why the readings continued to be higher than appropriate. However, he believed Ms. Brant was appropriately modifying the amount due from Zinpro rather than billing them for the overstated readings.

After the reason for the incorrect readings was discovered by the City Clerk, she recalculated the meter readings for Zinpro using the correct number of digits and determined the actual consumption. She compared this amount to the amount Zinpro had been billed. Based on the City Clerk's calculation, Zinpro was overbilled for 14,001,452 gallons of water.

According to City personnel we spoke with, Ms. Brant did not notify anyone regarding the unusually large meter readings each month. According to the City Clerk, City officials believed the change in the number of digits for the meter which resulted in overbillings was an inadvertent mistake by Ms. Brant.

Because the City Clerk determined Zinpro had been incorrectly billed for 14,001,452 gallons of water, the City issued Zinpro a \$17,501.82 refund check in November 2009. According to City representatives, Ms. Brant was placed on probation for 60 days for the overbillings. According to the City Clerk, meter readings entered for Zinpro were reviewed by the City Clerk for a several months after the overbilling occurred. For the months reviewed, the City Clerk did not identify any further problems regarding meter readings. As previously stated, the overbillings for which the City issued Zinpro the refund are not included in the overbillings listed in **Exhibit C**.

Because the City billed Zinpro and collected \$17,501.82 more than appropriate, but repaid Zinpro that amount, neither the overbillings or refund is included in **Exhibit A**.

Collections from Garbage Bag Sales – As previously stated, Ms. Brant was responsible for receipting and posting miscellaneous revenues, including proceeds from the sale of garbage bags. According to the City Clerk, a duplicate receipt was to be prepared by Ms. Brant. The white copy of the receipt was to be provided to the customer at the time of collection. The pink copy was used for data entry and later disposed of.

During a meeting with City officials on February 22, 2011, Ms. Brant stated she manipulated the amounts recorded for garbage bag sales. A copy of a memorandum summarizing the meeting is included in **Appendix 2**. As a result of Ms. Brant's statement, we obtained a general ledger report from the City which summarized the revenue recorded for garbage bag sales. We also obtained copies of receipts and/or vendor reports directly from certain customers, including Bill's Family Foods, Kramer Hardware and Kum & Go.

We compared the City's general ledger report to the copies of receipts and/or vendor reports to determine if all collections were properly recorded in the City's records and deposited in the City's bank account for the periods specified in **Table 1**. **Exhibits D** through **F** list the collections recorded in the City's general ledger and the amounts paid by Bill's Family Foods,

Kramer Hardware and Kum & Go, respectively. The **Exhibits** also include the amount of undeposited collections.

Table 6 summarizes by customer the amount of checks deposited to the City's bank account which were not recorded in the City's records or were recorded for an incorrect amount. The **Table** also illustrates how much was unrecorded or improperly recorded prior to July 1, 2008 and how much was unrecorded or improperly recorded on or after July 1, 2008.

Table 6				
Customer	Exhibit	Undeposited Collections		Total
		Prior to 07/01/08	On or after 07/01/08	
Bill's Family Foods	D	\$ 28,920.50	34,581.34	63,501.84
Kramer Hardware	E	6,101.00	7,820.02	13,921.02
Kum & Go	F	584.00	3,199.64	3,783.64
Total		\$ 35,605.50	45,601.00	81,206.50

As illustrated by the **Table**, we identified \$81,206.50 of undeposited collections for the 3 customers. Of the \$81,206.50 identified, \$44,481.62 was composed of checks deposited to the City's bank account which were not recorded in the City's records. The remaining \$36,724.88 was not properly recorded by Ms. Brant in the City's records. The amount shown in the **Table** is the difference between the amount actually paid by the customer and the amount Ms. Brant recorded. As illustrated by the **Table**, \$63,501.84 of the \$81,206.50 identified, or 78%, was related to Bill's Family Foods.

In addition, as illustrated by **Exhibits D** through **F**, we identified recurring variance amounts of \$292.00, \$302.50, \$310.40 and \$327.38. According to the City Clerk, the recurring variance amounts are equivalent to the sale of 1 box of garbage bags. Ms. Brant would sell 3 boxes of garbage bags but only record a sale of 2 boxes. For example, Bill's Family Foods purchased 3 boxes of garbage bags for \$876.00 on May 30, 2006; however, Ms. Brant only recorded the purchase of 2 boxes of garbage bags for \$584.00 in the City's records.

Also as illustrated by the **Exhibits**, there were instances in which an amount was recorded in the City's general ledger for garbage bags sold but the customer to whom the garbage bags were purportedly sold did not provide a receipt or provide documentation of a payment to the City. For example, as illustrated in **Exhibit F**, Ms. Brant recorded a \$310.40 payment from Kramer Hardware on July 7, 2010 but Kramer Hardware did not make a payment to the City on or around that date. As illustrated by **Exhibit E**, Bill's Family Foods made a \$1,258.58 payment to the City on July 19, 2010 which was recorded in the City's records as \$948.18 on July 20, 2010. It appears Ms. Brant recorded the remaining \$310.40 as a payment from Kramer Hardware on July 7, 2010. Because Ms. Brant was able to control all aspects of the postings, we are unable to determine the actual date the amount was recorded in the City's records.

As previously stated, because we performed detailed comparisons on a daily basis for the period July 1, 2008 through February 22, 2011, we determined Ms. Brant overbilled Zinpro and did not properly record collections received from the sale of garbage bags. She used the unrecorded funds to force the City's records to the bank deposit. As illustrated in **Table 4**, Zinpro was overbilled \$13,576.74 which has already been included in **Exhibit A**. As illustrated in **Table 6**, collections from the sale of garbage bags which were not recorded or not properly recorded total \$81,206.50; however, \$45,601.00 has already been included in **Exhibit A** as Detailed Comparisons for the period July 1, 2008 through February 22, 2011.

The remaining \$35,605.50 of collections from the sale of garbage bags which were not recorded or not properly recorded in the City's records has been included in **Exhibit A**. Because sufficient records are not readily available, we are unable to determine if Ms. Brant did not record other collections from garbage bag sales prior to January 1, 2006 for Bill's Family Foods and Kramer Hardware or prior to February 10, 2008 for Kum & Go.

Miscellaneous Revenues – The City receives revenue for miscellaneous fees. These fees include park rentals, snow tickets and recycling bin sales. We were unable to locate supporting documentation to determine if the amounts collected were properly deposited.

Taxes from the State of Iowa – The majority of revenues received from the State of Iowa are road use tax and local option sales tax. We confirmed payments to the City by the State of Iowa to determine if they were properly deposited to the City's bank account. We determined all payments from the State of Iowa were properly deposited to the City's checking account.

Taxes from Hancock County – We confirmed payments to the City by Hancock County to determine if they were properly deposited to the City's bank account. We determined all payments from the County were properly deposited to the City's checking account.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the City of Garner to perform bank reconciliations and process receipts, disbursements and payroll. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check of those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the City of Garner's internal controls.

A. **Segregation of Duties** - An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former Billing Clerk had control over each of the following areas for the City.

- (1) Receipts - collecting, journalizing, posting and deposit preparation.
- (2) Utilities - preparing billings, collecting, assessing penalties, depositing and posting payments to customer accounts and recording payments in the City's utility billing system.

In addition, the former Billing Clerk was responsible for reconciling receipts to bank deposits. Also, while an initial receipt listing is prepared, it is not prepared by someone independent of other receipt duties.

Recommendation - We realize segregation of duties is difficult with a limited number of office employees. However, the functions listed above should be segregated. In addition, City Council members should periodically review records related to utility billings, collections and deposits, perform or review monthly utility reconciliations and examine supporting documentation for accounting records on a periodic basis.

To improve financial accountability and control, an initial receipt listing should be prepared by someone independent of other receipt duties for all collections received through the mail to ensure all collections have been receipted in at the initial point of contact.

- B. Deposits – All receipts were not deposited intact and composition of deposits did not reconcile to the City's receipt management program.

Recommendation – All collections should be deposited intact and an independent person should review collections received to deposits to ensure the composition of the deposit agrees with the City's receipt management program.

- C. Receipts – According to representatives of the City, receipts for garbage bag collections are disposed of after they were entered into the receipt management program. Therefore, we were unable to locate any receipts issued for collections from the sale of garbage bags.

Recommendation – Prenumbered receipts should be issued for all collections at the time of collection to provide additional control over the proper collection and recording of all money. The prenumbered receipts should be retained.

- D. Inventory – The City does not maintain inventory records of garbage bags or recycling bins/lids.

Recommendation – The City should implement procedures to track and maintain inventory records for garbage bags and recycling bins/lids. The inventory records should periodically be compared to recorded sales of garbage bags by someone independent of maintaining the inventory and related inventory records. The independent party should also periodically compare the inventory records to inventory on hand and investigate any variances.

- E. Pool and Park and Recreation Collections – The City operates an aquatic center and recreation center. The collections are recorded in the Park and Recreation accounting system at the recreation center by the employees as received. The collections are then batched and remitted to the Utility Clerk to post to the City's accounting system. However, the City does not reconcile the aquatic center and recreation center collections recorded on the Park and Recreation system to the amounts posted in the City's system on a monthly basis.

Recommendation - The City should implement procedures to ensure all collections are reconciled monthly. In addition, the City Council should ensure an independent person reviews the reconciliations.

Exhibits

Report on Special Investigation of the
City of Garner

Summary of Findings
For the period January 1, 2007 through July 31, 2010

	Exhibit/Table/ Page Number	Amount
Undeposited collections:		
Detailed comparisons	Exhibit B	\$ 59,187.73
Zinpro Corporation	Page 13	17,288.36
Collections from garbage bag sales prior to July 1, 2008:		
Bill's Family Foods	Table 6/Page 15	28,920.50
Kramer Hardware	Table 6/Page 15	6,101.00
Kum & Go	Table 6/Page 15	584.00
Total		<u>\$ 112,081.59</u>

Report on Special Investigation of the
City of Garner

Detailed Comparisons
For the period January 1, 2006 through February 22, 2011

Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
07/02/08	\$ 3,653.17	5,711.78	-	9,364.95	2,312.82	7,052.13	9,364.95
07/03/08	2,520.71	4,187.45	-	6,708.16	1,651.30	5,056.86	6,708.16
07/07/08	2,678.75	5,222.52	-	7,901.27	2,400.90	5,500.37	7,901.27
07/08/08	262.50	8,732.17	-	8,994.67	91.37	8,903.30	8,994.67
07/09/08	826.70	15,701.38	-	16,528.08	575.96	15,952.12	16,528.08
07/10/08	-	5,555.12	-	5,555.12	-	5,555.12	5,555.12
07/11/08	1,880.35	48,386.07	-	50,266.42	1,472.52	48,793.90	50,266.42
07/14/08	2,582.79	23,431.40	-	26,014.19	1,982.80	24,031.39	26,014.19
07/15/08	428.70	6,576.26	-	7,004.96	337.56	6,667.40	7,004.96
07/16/08	2,287.96	3,063.39	-	5,351.35	1,798.59	3,552.76	5,351.35
07/17/08	1,640.00	984.32	-	2,624.32	210.00	2,414.32	2,624.32
07/18/08	1,317.95	1,913.88	-	3,231.83	1,139.88	2,091.95	3,231.83
07/21/08	1,230.19	1,875.14	-	3,105.33	1,200.19	1,905.14	3,105.33
07/22/08	70.36	3,782.30	-	3,852.66	70.36	3,782.30	3,852.66
07/23/08	814.82	455.76	-	1,270.58	788.52	482.06	1,270.58
07/24/08	752.89	438.77	-	1,191.66	752.89	438.77	1,191.66
07/25/08	1,195.74	1,700.36	-	2,896.10	998.74	1,897.36	2,896.10
07/28/08	1,026.87	2,155.85	-	3,182.72	690.05	2,492.67	3,182.72
07/29/08	1,667.70	377.09	-	2,044.79	1,350.70	694.09	2,044.79
07/30/08	992.25	89.75	-	1,082.00	992.25	89.75	1,082.00
Subtotal for July 2008							
08/01/08	1,770.31	3,768.68	-	5,538.99	1,441.14	4,097.85	5,538.99
08/04/08	16.61	4,671.26	-	4,687.87	16.61	4,671.26	4,687.87
08/05/08	2,311.96	2,904.38	-	5,216.34	2,311.96	2,904.38	5,216.34
08/06/08	537.58	1,938.39	-	2,475.97	537.58	1,938.39	2,475.97
08/07/08	-	2,588.65	-	2,588.65	-	2,588.65	2,588.65
08/08/08	90.69	2,787.11	-	2,877.80	90.69	2,787.11	2,877.80
08/11/08	2,525.50	7,656.12	-	10,181.62	2,525.60	7,656.02	10,181.62
08/12/08	1,747.45	3,433.29	-	5,180.74	1,332.95	3,847.79	5,180.74
08/13/08	-	20,607.90	-	20,607.90	25.00	20,582.90	20,607.90
08/14/08	1,273.49	13,138.54	-	14,412.03	1,147.59	13,264.44	14,412.03
08/15/08	709.96	11,220.72	-	11,930.68	484.74	11,445.94	11,930.68
08/18/08	136.18	3,496.31	-	3,632.49	21.93	3,610.56	3,632.49

Differences			
ACH	Cash	Checks	Total
-	(1,340.35)	1,340.35	-
-	(869.41)	869.41	-
-	(277.85)	277.85	-
-	(171.13)	171.13	-
-	(250.74)	250.74	-
-	-	-	-
-	(407.83)	407.83	-
-	(599.99)	599.99	-
-	(91.14)	91.14	-
-	(489.37)	489.37	-
-	(1,430.00)	1,430.00	-
-	(178.07)	178.07	-
-	(30.00)	30.00	-
-	-	-	-
-	(26.30)	26.30	-
-	-	-	-
-	(197.00)	197.00	-
-	(336.82)	336.82	-
-	(317.00)	317.00	-
-	-	-	-
-	(7,013.00)	7,013.00	-
-	(329.17)	329.17	-
-	-	-	- *
-	-	-	- *
-	-	-	- *
-	-	-	- *
-	-	-	- *
-	0.10	(0.10)	-
-	(414.50)	414.50	-
-	25.00	(25.00)	-
-	(125.90)	125.90	-
-	(225.22)	225.22	-
-	(114.25)	114.25	-

Report on Special Investigation of the
City of Garner

Detailed Comparisons
For the period January 1, 2006 through February 22, 2011

Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
08/19/08	2,062.11	1,864.08	-	3,926.19	1,645.03	2,281.16	3,926.19
08/20/08	207.00	1,083.95	-	1,290.95	155.00	1,135.95	1,290.95
08/21/08	111.47	590.07	-	701.54	16.98	684.56	701.54
08/22/08	188.86	63,267.42	-	63,456.28	30.68	63,425.60	63,456.28
08/25/08	431.65	3,632.58	-	4,064.23	395.95	3,668.28	4,064.23
08/26/08	940.35	841.49	-	1,781.84	888.35	893.49	1,781.84
08/27/08	2,901.71	257.28	-	3,158.99	646.71	2,512.28	3,158.99
08/28/08	244.62	489.24	-	733.86	244.62	489.24	733.86
Subtotal for August 2008							
09/02/08	133.84	4,856.21	-	4,990.05	8.21	4,981.84	4,990.05
09/03/08	92.03	3,414.24	-	3,506.27	92.03	3,414.24	3,506.27
09/04/08	30.72	4,890.62	-	4,921.34	30.72	4,890.62	4,921.34
09/05/08	135.81	3,681.36	-	3,817.17	138.23	3,678.94	3,817.17
09/08/08	144.19	5,184.09	-	5,328.28	40.20	5,288.08	5,328.28
09/09/08	-	2,048.27	-	2,048.27	-	2,048.27	2,048.27
09/10/08	183.99	1,814.71	-	1,998.70	61.50	1,937.20	1,998.70
09/11/08	36.34	12,586.81	-	12,623.15	36.35	12,586.80	12,623.15
09/12/08	154.97	5,055.76	-	5,210.73	35.10	5,175.63	5,210.73
09/15/08	330.73	12,140.11	-	12,470.84	71.50	12,399.34	12,470.84
09/16/08	-	3,418.27	-	3,418.27	-	3,419.74	3,419.74
09/18/08	123.75	677.00	-	800.75	48.02	752.73	800.75
09/19/08	99.26	1,210.07	-	1,309.33	19.14	1,290.19	1,309.33
09/22/08	277.91	1,683.89	-	1,961.80	101.46	1,860.34	1,961.80
09/23/08	183.41	373.97	-	557.38	53.27	504.11	557.38
09/24/08	179.84	379.11	-	558.95	89.35	469.60	558.95
09/25/08	132.84	9,190.49	-	9,323.33	92.40	9,230.93	9,323.33
09/26/08	264.53	1,115.55	-	1,380.08	53.33	1,325.95	1,379.28
09/29/08	100.09	829.99	-	930.08	100.09	829.99	930.08
Subtotal for September 2008							
10/01/08	-	5,323.35	-	5,323.35	0.01	5,323.34	5,323.35
10/02/08	103.08	2,066.41	-	2,169.49	22.54	2,146.95	2,169.49
10/03/08	852.65	3,638.73	-	4,491.38	75.72	4,415.66	4,491.38
10/06/08	346.00	4,724.71	-	5,070.71	15.88	5,054.83	5,070.71
10/07/08	272.37	2,965.54	-	3,237.91	106.47	3,131.44	3,237.91

Differences			
ACH	Cash	Checks	Total
-	(417.08)	417.08	-
-	(52.00)	52.00	-
-	(94.49)	94.49	-
-	(158.18)	158.18	-
-	(35.70)	35.70	-
-	(52.00)	52.00	-
-	(2,255.00)	2,255.00	-
-	-	-	-
-	(4,248.39)	4,248.39	-
-	(125.63)	125.63	-
-	-	-	-
-	-	-	-
-	2.42	(2.42)	-
-	(103.99)	103.99	-
-	-	-	-
-	(122.49)	122.49	-
-	0.01	(0.01)	-
-	(119.87)	119.87	-
-	(259.23)	259.23	-
-	-	1.47	1.47
-	(75.73)	75.73	-
-	(80.12)	80.12	-
-	(176.45)	176.45	-
-	(130.14)	130.14	-
-	(90.49)	90.49	-
-	(40.44)	40.44	-
-	(211.20)	210.40	(0.80)
-	-	-	-
-	(1,533.35)	1,534.02	0.67
-	0.01	(0.01)	-
-	(80.54)	80.54	-
-	(776.93)	776.93	-
-	(330.12)	330.12	-
-	(165.90)	165.90	-

Report on Special Investigation of the
City of Garner

Detailed Comparisons
For the period January 1, 2006 through February 22, 2011

Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
10/08/08	25.21	1,211.02	-	1,236.23	25.21	1,211.02	1,236.23
10/09/08	173.06	2,547.71	-	2,720.77	28.39	2,692.38	2,720.77
10/10/08	240.00	5,027.86	-	5,267.86	68.63	5,199.23	5,267.86
10/13/08	-	2,432.72	-	2,432.72	-	2,432.72	2,432.72
10/14/08	-	8,329.05	-	8,329.05	-	8,329.05	8,329.05
10/15/08	150.44	6,691.09	-	6,841.53	61.99	6,779.54	6,841.53
10/16/08	3.23	49,185.78	-	49,189.01	30.72	49,158.29	49,189.01
10/17/08	379.07	2,401.85	-	2,780.92	23.29	2,757.63	2,780.92
10/20/08	162.62	1,034.92	-	1,197.54	162.62	1,034.92	1,197.54
10/21/08	298.60	863.87	-	1,162.47	298.60	863.87	1,162.47
10/27/08	552.73	6,847.78	-	7,400.51	237.68	7,162.83	7,400.51
10/28/08	128.55	351.88	-	480.43	129.24	351.19	480.43
10/29/08	163.26	528.29	-	691.55	99.26	592.29	691.55
10/30/08	138.81	260.25	-	399.06	100.57	298.49	399.06
Subtotal for October 2008							
11/03/08	339.51	3,895.53	-	4,235.04	99.12	4,135.92	4,235.04
11/04/08	220.85	4,125.77	-	4,346.62	128.82	4,217.80	4,346.62
11/05/08	-	1,610.59	-	1,610.59	-	1,610.59	1,610.59
11/06/08	96.20	1,236.90	-	1,333.10	56.20	1,276.90	1,333.10
11/07/08	-	5,210.10	-	5,210.10	-	5,210.10	5,210.10
11/10/08	203.34	12,144.46	-	12,347.80	75.01	12,272.79	12,347.80
11/12/08	83.99	7,062.70	-	7,146.69	24.01	7,122.68	7,146.69
11/13/08	137.42	4,081.47	-	4,218.89	118.43	4,100.46	4,218.89
11/14/08	173.61	16,613.23	-	16,786.84	80.78	16,706.06	16,786.84
11/17/08	830.50	6,200.71	-	7,031.21	110.13	6,921.08	7,031.21
11/18/08	231.08	1,509.81	-	1,740.89	172.22	1,568.67	1,740.89
11/19/08	52.48	5,970.79	-	6,023.27	52.48	5,970.79	6,023.27
11/20/08	182.49	762.82	-	945.31	52.49	892.82	945.31
11/21/08	187.00	1,568.83	-	1,755.83	91.38	1,664.45	1,755.83
11/24/08	88.77	2,147.06	-	2,235.83	122.52	2,113.31	2,235.83
11/26/08	79.42	281.58	-	361.00	79.42	281.58	361.00
Subtotal for November 2008							
12/01/08	604.98	5,728.65	-	6,333.63	299.19	6,034.44	6,333.63
12/02/08	288.00	7,591.87	-	7,879.87	63.28	7,816.59	7,879.87

Differences			
ACH	Cash	Checks	Total
-	-	-	-
-	(144.67)	144.67	-
-	(171.37)	171.37	-
-	-	-	-
-	-	-	-
-	(88.45)	88.45	-
-	27.49	(27.49)	-
-	(355.78)	355.78	-
-	-	-	- *
-	-	-	- *
-	(315.05)	315.05	-
-	0.69	(0.69)	-
-	(64.00)	64.00	-
-	(38.24)	38.24	-
-	(2,502.86)	2,502.86	-
-	(240.39)	240.39	-
-	(92.03)	92.03	-
-	-	-	-
-	(40.00)	40.00	-
-	-	-	-
-	(128.33)	128.33	-
-	(59.98)	59.98	-
-	(18.99)	18.99	-
-	(92.83)	92.83	-
-	(720.37)	720.37	-
-	(58.86)	58.86	-
-	-	-	-
-	(130.00)	130.00	-
-	(95.62)	95.62	-
-	33.75	(33.75)	-
-	-	-	-
-	(1,643.65)	1,643.65	-
-	(305.79)	305.79	-
-	(224.72)	224.72	-

Report on Special Investigation of the
City of Garner

Detailed Comparisons
For the period January 1, 2006 through February 22, 2011

Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
12/03/08	53.83	2,761.19	-	2,815.02	53.83	2,761.19	2,815.02
12/04/08	-	1,251.37	-	1,251.37	-	1,251.37	1,251.37
12/05/08	83.90	5,930.07	-	6,013.97	39.74	5,974.23	6,013.97
12/08/08	53.06	5,577.10	-	5,630.16	39.49	5,590.67	5,630.16
12/09/08	10.00	1,685.19	-	1,695.19	10.00	1,685.19	1,695.19
12/10/08	-	2,449.50	-	2,449.50	-	2,449.50	2,449.50
12/11/08	74.00	7,315.47	-	7,389.47	7.39	7,382.08	7,389.47
12/12/08	50.00	7,411.91	-	7,461.91	37.66	7,424.25	7,461.91
12/15/08	187.53	11,105.08	-	11,292.61	191.82	11,100.79	11,292.61
12/16/08	-	1,995.25	-	1,995.25	0.10	1,995.15	1,995.25
12/17/08	148.00	5,973.31	-	6,121.31	55.93	6,065.38	6,121.31
12/18/08	238.92	995.77	-	1,234.69	238.92	995.77	1,234.69
12/19/08	63.66	1,271.61	-	1,335.27	63.66	1,271.61	1,335.27
12/22/08	31.22	4,263.38	-	4,294.60	31.22	4,263.38	4,294.60
12/23/08	70.21	567.58	-	637.79	50.21	587.58	637.79
12/24/08	177.60	1,147.71	-	1,325.31	79.55	1,245.76	1,325.31
12/26/08	-	1,069.11	-	1,069.11	-	1,069.11	1,069.11
12/29/08	375.53	27,582.91	-	27,958.44	216.47	27,741.97	27,958.44
Subtotal for December 2008							
01/02/09	321.64	1,329.40	-	1,651.04	249.25	1,401.79	1,651.04
01/05/09	713.81	6,936.65	-	7,650.46	198.19	7,452.27	7,650.46
01/06/09	182.12	4,324.68	-	4,506.80	92.16	4,414.64	4,506.80
01/07/09	-	1,443.09	-	1,443.09	-	1,443.09	1,443.09
01/08/09	-	2,213.90	-	2,213.90	-	2,213.90	2,213.90
01/09/09	20.25	4,125.00	-	4,145.25	20.25	4,125.00	4,145.25
01/12/09	73.00	6,592.94	-	6,665.94	23.54	6,642.40	6,665.94
01/13/09	248.16	2,306.91	-	2,555.07	125.50	2,429.57	2,555.07
01/14/09	30.00	3,300.55	-	3,330.55	30.00	3,300.55	3,330.55
01/15/09	99.91	36,848.63	-	36,948.54	71.22	36,877.32	36,948.54
01/16/09	67.91	4,461.61	-	4,529.52	28.27	4,501.25	4,529.52
01/20/09	168.06	11,625.19	-	11,793.25	80.85	11,712.40	11,793.25
01/21/09	78.65	879.42	-	958.07	72.58	885.49	958.07
01/22/09	61.80	462.86	-	524.66	46.05	478.61	524.66
01/23/09	187.11	377.90	-	565.01	81.11	483.90	565.01
01/26/09	449.47	3,455.30	-	3,904.77	449.47	3,455.30	3,904.77

Differences			
ACH	Cash	Checks	Total
-	-	-	-
-	-	-	-
-	(44.16)	44.16	-
-	(13.57)	13.57	-
-	-	-	-
-	-	-	-
-	(66.61)	66.61	-
-	(12.34)	12.34	-
-	4.29	(4.29)	-
-	0.10	(0.10)	-
-	(92.07)	92.07	-
-	-	-	-
-	-	-	-
-	-	-	- *
-	(20.00)	20.00	-
-	(98.05)	98.05	-
-	-	-	-
-	(159.06)	159.06	-
-	(1,031.98)	1,031.98	-
-	(72.39)	72.39	-
-	(515.62)	515.62	-
-	(89.96)	89.96	-
-	-	-	-
-	-	-	-
-	-	-	-
-	(49.46)	49.46	-
-	(122.66)	122.66	-
-	-	-	-
-	(28.69)	28.69	-
-	(39.64)	39.64	-
-	(87.21)	87.21	-
-	(6.07)	6.07	-
-	(15.75)	15.75	-
-	(106.00)	106.00	-
-	-	-	-

Report on Special Investigation of the
City of Garner

Detailed Comparisons
For the period January 1, 2006 through February 22, 2011

Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
01/27/09	140.99	257.31	-	398.30	140.99	257.31	398.30
01/28/09	217.53	86.15	-	303.68	142.53	161.15	303.68
01/29/09	102.73	40.28	-	143.01	102.73	40.28	143.01
Subtotal for January 2009							
02/02/09	10.00	6,719.91	-	6,729.91	23.64	6,706.27	6,729.91
02/03/09	12.63	2,563.38	-	2,576.01	12.63	2,563.38	2,576.01
02/04/09	34.25	2,602.45	-	2,636.70	36.46	2,600.24	2,636.70
02/05/09	46.00	5,490.26	-	5,536.26	46.00	5,490.26	5,536.26
02/06/09	19.21	23,550.77	-	23,569.98	19.21	23,550.77	23,569.98
02/09/09	186.96	7,327.03	-	7,513.99	73.77	7,440.22	7,513.99
02/10/09	148.50	4,370.99	-	4,519.49	148.50	4,370.99	4,519.49
02/11/09	-	4,044.97	-	4,044.97	-	4,044.97	4,044.97
02/12/09	-	11,498.57	-	11,498.57	-	11,498.57	11,498.57
02/13/09	184.28	10,244.27	-	10,428.55	198.91	10,229.64	10,428.55
02/16/09	-	6,728.75	-	6,728.75	-	6,728.75	6,728.75
02/17/09	320.41	4,357.56	-	4,677.97	320.41	4,357.56	4,677.97
02/18/09	147.23	24,101.40	-	24,248.63	147.23	24,101.40	24,248.63
02/19/09	334.02	2,603.25	-	2,937.27	334.02	2,603.25	2,937.27
02/20/09	135.93	93.04	-	228.97	135.93	93.04	228.97
02/23/09	195.82	3,050.50	-	3,246.32	95.22	3,151.10	3,246.32
02/24/09	269.42	756.64	-	1,026.06	143.02	883.04	1,026.06
02/25/09	197.36	1,856.56	-	2,053.92	116.59	1,937.33	2,053.92
02/26/09	326.80	1,048.89	-	1,375.69	284.04	1,091.65	1,375.69
Subtotal for February 2009							
03/02/09	264.99	6,372.78	-	6,637.77	544.97	6,092.80	6,637.77
03/03/09	257.91	3,061.24	-	3,319.15	161.33	3,157.82	3,319.15
03/04/09	114.73	3,187.08	-	3,301.81	114.73	3,187.08	3,301.81
03/05/09	194.00	2,533.14	-	2,727.14	85.46	2,641.68	2,727.14
03/06/09	142.96	3,106.31	-	3,249.27	116.79	3,132.48	3,249.27
03/09/09	89.47	5,811.78	-	5,901.25	36.69	5,864.56	5,901.25
03/10/09	287.97	4,590.79	-	4,878.76	102.63	4,776.13	4,878.76
03/11/09	123.14	2,918.79	-	3,041.93	64.14	2,977.79	3,041.93
03/12/09	54.48	4,556.94	-	4,611.42	54.48	4,556.94	4,611.42
03/13/09	751.50	25,055.40	-	25,806.90	385.99	25,420.91	25,806.90

Differences			
ACH	Cash	Checks	Total
-	-	-	-
-	(75.00)	75.00	-
-	-	-	-
-	(1,208.45)	1,208.45	-
-	13.64	(13.64)	-
-	-	-	-
-	2.21	(2.21)	-
-	-	-	-
-	-	-	-
-	(113.19)	113.19	-
-	-	-	-
-	-	-	-
-	-	-	-
-	14.63	(14.63)	-
-	-	-	-
-	-	-	- *
-	-	-	- *
-	-	-	- *
-	-	-	- *
-	(100.60)	100.60	-
-	(126.40)	126.40	-
-	(80.77)	80.77	-
-	(42.76)	42.76	-
-	(433.24)	433.24	-
-	279.98	(279.98)	-
-	(96.58)	96.58	-
-	-	-	-
-	(108.54)	108.54	-
-	(26.17)	26.17	-
-	(52.78)	52.78	-
-	(185.34)	185.34	-
-	(59.00)	59.00	-
-	-	-	-
-	(365.51)	365.51	-

Report on Special Investigation of the
City of Garner

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For the period January 1, 2006 through February 22, 2011

Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
03/16/09	102.94	14,894.53	-	14,997.47	94.64	14,902.83	14,997.47
03/17/09	412.42	4,036.13	-	4,448.55	412.42	4,036.13	4,448.55
03/18/09	2.89	1,817.95	-	1,820.84	2.89	1,817.95	1,820.84
03/19/09	124.36	2,748.35	-	2,872.71	75.96	2,796.75	2,872.71
03/20/09	-	1,079.34	-	1,079.34	-	1,079.34	1,079.34
03/23/09	10.00	2,167.00	-	2,177.00	17.20	2,159.80	2,177.00
03/24/09	433.12	1,465.49	-	1,898.61	156.52	1,742.09	1,898.61
03/25/09	189.03	2,751.64	-	2,940.67	228.61	2,712.06	2,940.67
03/26/09	217.67	913.36	-	1,131.03	117.67	1,013.36	1,131.03
03/27/09	290.65	1,347.46	-	1,638.11	170.48	1,467.63	1,638.11
03/30/09	323.84	1,204.00	-	1,527.84	206.27	1,321.57	1,527.84
Subtotal for March 2009							
04/01/09	143.65	1,475.62	-	1,619.27	18.65	1,600.62	1,619.27
04/02/09	33.63	38,119.00	-	38,152.63	26.92	38,125.71	38,152.63
04/03/09	97.31	2,895.94	-	2,993.25	31.70	2,961.55	2,993.25
04/06/09	111.43	4,826.77	-	4,938.20	50.01	4,888.19	4,938.20
04/07/09	211.83	2,613.35	-	2,825.18	55.73	2,769.45	2,825.18
04/08/09	-	2,478.39	-	2,478.39	15.26	2,463.13	2,478.39
04/09/09	-	4,329.49	-	4,329.49	-	4,329.49	4,329.49
04/10/09	-	3,073.15	-	3,073.15	0.01	3,073.14	3,073.15
04/13/09	221.09	9,108.88	-	9,329.97	74.78	9,255.19	9,329.97
04/14/09	322.91	5,974.83	-	6,297.74	90.00	6,207.74	6,297.74
04/15/09	196.65	5,360.28	-	5,556.93	196.65	5,360.28	5,556.93
04/16/09	-	13,721.78	-	13,721.78	15.35	13,706.43	13,721.78
04/17/09	28.31	3,931.29	-	3,959.60	7.98	3,951.62	3,959.60
04/20/09	162.28	2,605.20	-	2,767.48	228.42	2,539.06	2,767.48
04/21/09	122.20	1,848.51	-	1,970.71	109.79	1,860.92	1,970.71
04/22/09	-	1,303.82	-	1,303.82	-	1,303.82	1,303.82
04/23/09	345.37	8,641.90	-	8,987.27	101.83	8,885.44	8,987.27
04/24/09	235.01	1,248.30	-	1,483.31	176.42	1,306.89	1,483.31
04/27/09	363.04	2,977.84	-	3,340.88	313.04	3,027.84	3,340.88
04/28/09	66.79	411.88	-	478.67	66.79	411.88	478.67
04/29/09	164.62	190.73	-	355.35	164.62	190.73	355.35
Subtotal for April 2009							

Differences			
ACH	Cash	Checks	Total
-	(8.30)	8.30	-
-	-	-	-
-	0.00	-	-
-	(48.40)	48.40	-
-	-	-	-
-	7.20	(7.20)	-
-	(276.60)	276.60	-
-	39.58	(39.58)	-
-	(100.00)	100.00	-
-	(120.17)	120.17	-
-	(117.57)	117.57	-
-	(1,238.20)	1,238.20	-
-	(125.00)	125.00	-
-	(6.71)	6.71	-
-	(65.61)	65.61	-
-	(61.42)	61.42	-
-	(156.10)	156.10	-
-	15.26	(15.26)	-
-	-	-	-
-	0.01	(0.01)	-
-	(146.31)	146.31	-
-	(232.91)	232.91	-
-	-	-	-
-	15.35	(15.35)	-
-	(20.33)	20.33	-
-	66.14	(66.14)	-
-	(12.41)	12.41	-
-	-	-	-
-	(243.54)	243.54	-
-	(58.59)	58.59	-
-	(50.00)	50.00	-
-	-	-	-
-	-	-	-
-	(1,082.17)	1,082.17	-

Report on Special Investigation of the
City of Garner

Detailed Comparisons
For the period January 1, 2006 through February 22, 2011

Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
05/01/09	164.94	3,980.07	-	4,145.01	152.76	3,992.25	4,145.01
05/04/09	72.09	4,151.35	-	4,223.44	33.54	4,189.90	4,223.44
05/05/09	228.60	3,731.46	-	3,960.06	138.78	3,821.28	3,960.06
05/06/09	95.78	2,302.66	-	2,398.44	94.78	2,303.66	2,398.44
05/07/09	21.37	4,127.68	-	4,149.05	21.37	4,127.68	4,149.05
05/08/09	-	5,287.55	-	5,287.55	-	5,287.55	5,287.55
05/11/09	-	7,512.77	-	7,512.77	-	7,512.77	7,512.77
05/12/09	836.85	11,397.46	-	12,234.31	365.85	11,868.46	12,234.31
05/13/09	51.20	9,379.80	-	9,431.00	89.80	9,341.20	9,431.00
05/14/09	199.11	13,698.70	-	13,897.81	19.40	13,878.41	13,897.81
05/15/09	799.09	8,348.25	-	9,147.34	574.09	8,573.25	9,147.34
05/18/09	40.24	4,924.99	-	4,965.23	65.01	4,900.22	4,965.23
05/19/09	284.66	725.70	-	1,010.36	233.66	776.70	1,010.36
05/20/09	995.00	7,576.42	-	8,571.42	667.62	7,903.80	8,571.42
05/21/09	40.00	595.55	-	635.55	65.00	570.55	635.55
05/22/09	171.94	1,002.02	-	1,173.96	171.94	1,002.02	1,173.96
05/26/09	1,615.53	9,582.09	-	11,197.62	1,263.09	9,934.53	11,197.62
05/27/09	162.33	1,294.26	-	1,456.59	162.33	1,294.26	1,456.59
05/28/09	307.55	693.19	-	1,000.74	184.12	816.62	1,000.74
Subtotal for May 2009							
06/01/09	542.26	5,345.13	-	5,887.39	415.31	5,472.08	5,887.39
06/02/09	1,549.07	9,879.32	-	11,428.39	1,154.07	10,274.32	11,428.39
06/03/09	77.40	3,213.84	-	3,291.24	53.90	3,237.34	3,291.24
06/04/09	105.80	3,357.59	-	3,463.39	105.80	3,357.59	3,463.39
06/05/09	773.92	1,801.20	-	2,575.12	561.84	2,013.28	2,575.12
06/08/09	2,011.45	5,376.92	21.61	7,409.98	1,714.84	5,673.53	7,388.37
06/09/09	669.50	4,191.71	-	4,861.21	539.49	4,321.72	4,861.21
06/10/09	-	4,392.35	-	4,392.35	5.00	4,387.35	4,392.35
06/11/09	242.81	5,198.83	-	5,441.64	116.74	5,324.90	5,441.64
06/12/09	523.58	9,100.76	-	9,624.34	382.78	9,241.56	9,624.34
06/15/09	227.67	11,743.43	-	11,971.10	142.06	11,829.04	11,971.10
06/16/09	965.65	4,292.31	-	5,257.96	877.79	4,380.17	5,257.96
06/17/09	157.44	1,095.00	-	1,252.44	94.16	1,158.28	1,252.44
06/18/09	-	584.92	-	584.92	36.00	548.92	584.92
06/19/09	707.69	2,210.39	-	2,918.08	696.16	2,221.92	2,918.08

Differences			
ACH	Cash	Checks	Total
-	(12.18)	12.18	-
-	(38.55)	38.55	-
-	(89.82)	89.82	-
-	(1.00)	1.00	-
-	-	-	-
-	-	-	-
-	-	-	-
-	(471.00)	471.00	-
-	38.60	(38.60)	-
-	(179.71)	179.71	-
-	(225.00)	225.00	- *
-	24.77	(24.77)	-
-	(51.00)	51.00	-
-	(327.38)	327.38	-
-	25.00	(25.00)	-
-	-	-	-
-	(352.44)	352.44	-
-	-	-	-
-	(123.43)	123.43	-
-	(1,783.14)	1,783.14	-
-	(126.95)	126.95	-
-	(395.00)	395.00	-
-	(23.50)	23.50	-
-	-	-	-
-	(212.08)	212.08	-
21.61	(296.61)	296.61	(21.61)
-	(130.01)	130.01	-
-	5.00	(5.00)	-
-	(126.07)	126.07	-
-	(140.80)	140.80	-
-	(85.61)	85.61	-
-	(87.86)	87.86	-
-	(63.28)	63.28	-
-	36.00	(36.00)	-
-	(11.53)	11.53	-

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Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
06/22/09	568.40	1,610.23	-	2,178.63	258.00	1,920.63	2,178.63
06/23/09	2,763.78	1,332.37	-	4,096.15	2,763.78	1,332.37	4,096.15
06/24/09	76.17	698.81	-	774.98	76.17	698.81	774.98
06/25/09	933.32	2,419.35	-	3,352.67	859.95	2,492.72	3,352.67
06/26/09	1,928.38	846.01	-	2,774.39	1,843.16	931.23	2,774.39
06/29/09	1,438.68	1,167.91	-	2,606.59	1,302.38	1,304.21	2,606.59
Subtotal for June 2009							
07/01/09	234.00	1,025.19	-	1,259.19	179.14	1,080.05	1,259.19
07/02/09	1,045.22	4,197.72	-	5,242.94	1,045.22	4,197.72	5,242.94
07/06/09	1,906.44	6,558.39	-	8,464.83	962.16	7,502.67	8,464.83
07/07/09	-	5,301.56	-	5,301.56	-	5,301.56	5,301.56
07/08/09	1,409.02	2,729.95	-	4,138.97	1,409.57	2,729.40	4,138.97
07/09/09	-	3,225.31	-	3,225.31	-	3,225.31	3,225.31
07/10/09	346.04	9,792.73	-	10,138.77	79.36	10,059.41	10,138.77
07/13/09	1,425.18	7,968.77	-	9,393.95	908.20	8,485.75	9,393.95
07/14/09	166.28	5,961.54	-	6,127.82	113.88	6,013.94	6,127.82
07/15/09	151.72	8,139.17	-	8,290.89	98.63	8,192.26	8,290.89
07/16/09	1,647.58	5,500.74	-	7,148.32	1,489.83	5,658.49	7,148.32
07/17/09	585.53	3,195.31	-	3,780.84	558.22	3,222.62	3,780.84
07/20/09	319.91	2,115.96	-	2,435.87	8.63	2,427.24	2,435.87
07/21/09	617.03	371.75	-	988.78	617.03	371.75	988.78
07/22/09	192.16	461.56	-	653.72	192.16	461.56	653.72
07/23/09	47.66	297.89	-	345.55	47.66	297.89	345.55
07/24/09	1,610.13	1,288.57	-	2,898.70	1,260.16	1,638.54	2,898.70
07/27/09	1,204.11	1,957.74	-	3,161.85	1,152.71	2,009.14	3,161.85
07/28/09	1,002.28	1,036.24	-	2,038.52	662.81	1,375.71	2,038.52
07/29/09	236.11	492.54	-	728.65	235.67	492.54	728.21
07/30/09	1,000.63	119.84	-	1,120.47	1,000.63	119.84	1,120.47
Subtotal for July 2009							
08/03/09	1,270.98	12,685.92	-	13,956.90	1,270.98	12,685.92	13,956.90
08/04/09	626.63	12,884.56	-	13,511.19	626.63	12,884.56	13,511.19
08/05/09	428.31	3,129.97	-	3,558.28	428.31	3,129.97	3,558.28
08/06/09	432.50	2,306.23	-	2,738.73	432.50	2,306.23	2,738.73
08/07/09	795.68	3,434.99	-	4,230.67	795.68	3,434.99	4,230.67

Differences			
ACH	Cash	Checks	Total
-	(310.40)	310.40	-
-	-	-	-
-	-	-	-
-	(73.37)	73.37	-
-	(85.22)	85.22	-
-	(136.30)	136.30	-
21.61	(2,263.59)	2,263.59	(21.61)
-	(54.86)	54.86	-
-	-	-	-
-	(944.28)	944.28	-
-	-	-	-
-	0.55	(0.55)	-
-	-	-	-
-	(266.68)	266.68	-
-	(516.98)	516.98	-
-	(52.40)	52.40	-
-	(53.09)	53.09	-
-	(157.75)	157.75	-
-	(27.31)	27.31	-
-	(311.28)	311.28	-
-	-	-	-
-	-	-	-
-	-	-	-
-	(349.97)	349.97	-
-	(51.40)	51.40	-
-	(339.47)	339.47	-
-	(0.44)	-	(0.44)
-	-	-	-
-	(3,125.36)	3,124.92	(0.44)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

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Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
08/10/09	967.99	6,748.54	-	7,716.53	582.62	7,133.91	7,716.53
08/11/09	152.80	3,533.00	-	3,685.80	152.80	3,533.00	3,685.80
08/12/09	1,001.94	7,590.97	-	8,592.91	1,000.74	7,592.17	8,592.91
08/13/09	731.42	74,809.15	-	75,540.57	648.17	74,892.40	75,540.57
08/14/09	257.11	10,296.24	-	10,553.35	52.78	10,500.57	10,553.35
08/17/09	932.16	9,217.87	-	10,150.03	799.39	9,350.64	10,150.03
08/18/09	59.81	1,786.95	-	1,846.76	30.87	1,815.89	1,846.76
08/19/09	-	841.58	-	841.58	-	841.58	841.58
08/20/09	738.67	6,485.46	-	7,224.13	670.40	6,553.73	7,224.13
08/21/09	117.22	376.27	-	493.49	117.22	376.27	493.49
08/24/09	224.84	2,375.97	-	2,600.81	100.97	2,499.84	2,600.81
08/25/09	277.28	1,529.94	-	1,807.22	284.38	1,522.84	1,807.22
08/26/09	240.14	923.50	-	1,163.64	180.14	983.50	1,163.64
08/27/09	275.75	1,040.26	-	1,316.01	90.30	1,225.71	1,316.01
08/28/09	109.28	2,661.15	-	2,770.43	109.28	2,661.15	2,770.43
08/31/09	513.48	-	-	513.48	513.48	-	513.48
Subtotal for August 2009							
09/01/09	53.57	3,228.09	-	3,281.66	30.08	3,251.58	3,281.66
09/02/09	60.00	2,918.11	-	2,978.11	49.08	2,929.03	2,978.11
09/03/09	137.67	5,495.34	-	5,633.01	44.35	5,588.66	5,633.01
09/04/09	28.35	3,444.31	-	3,472.66	27.89	3,444.77	3,472.66
09/08/09	277.05	6,889.79	-	7,166.84	85.20	7,081.64	7,166.84
09/09/09	30.54	2,563.66	-	2,594.20	5.81	2,558.39	2,564.20
09/10/09	35.68	2,912.72	-	2,948.40	16.50	2,931.90	2,948.40
09/11/09	144.05	6,301.02	-	6,445.07	104.05	6,341.02	6,445.07
09/14/09	2,482.75	8,903.06	-	11,385.81	554.75	10,831.06	11,385.81
09/15/09	135.51	8,082.65	-	8,218.16	79.21	8,138.95	8,218.16
09/16/09	-	3,601.41	-	3,601.41	-	3,601.41	3,601.41
09/17/09	74.67	2,932.50	-	3,007.17	31.08	2,976.09	3,007.17
09/18/09	-	5,647.19	-	5,647.19	18.60	5,628.59	5,647.19
09/21/09	76.55	2,483.42	-	2,559.97	74.72	2,485.25	2,559.97
09/22/09	850.57	3,875.83	-	4,726.40	238.24	4,488.16	4,726.40
09/23/09	-	5,870.30	-	5,870.30	33.00	5,837.30	5,870.30
09/24/09	30.00	769.29	-	799.29	30.00	769.29	799.29
09/25/09	411.97	1,485.69	-	1,897.66	347.77	1,549.89	1,897.66

Differences			
ACH	Cash	Checks	Total
-	(385.37)	385.37	-
-	-	-	-
-	(1.20)	1.20	-
-	(83.25)	83.25	-
-	(204.33)	204.33	-
-	(132.77)	132.77	-
-	(28.94)	28.94	-
-	-	-	-
-	(68.27)	68.27	-
-	-	-	-
-	(123.87)	123.87	-
-	7.10	(7.10)	-
-	(60.00)	60.00	-
-	(185.45)	185.45	-
-	-	-	-
-	-	-	-
-	(1,266.35)	1,266.35	-
-	(23.49)	23.49	-
-	(10.92)	10.92	-
-	(93.32)	93.32	-
-	(0.46)	0.46	-
-	(191.85)	191.85	-
-	(24.73)	(5.27)	(30.00)
-	(19.18)	19.18	-
-	(40.00)	40.00	-
-	(1,928.00)	1,928.00	-
-	(56.30)	56.30	-
-	-	-	-
-	(43.59)	43.59	-
-	18.60	(18.60)	-
-	(1.83)	1.83	-
-	(612.33)	612.33	-
-	33.00	(33.00)	-
-	-	-	-
-	(64.20)	64.20	-

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Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
09/28/09	247.02	2,042.21	-	2,289.23	96.49	2,192.74	2,289.23
09/29/09	117.25	844.58	-	961.83	77.89	883.94	961.83
09/30/09	-	665.45	-	665.45	23.36	642.09	665.45
09/30/09	-	100,710.00	-	100,710.00	-	100,710.00	100,710.00
Subtotal for September 2009							
10/01/09	133.55	823.06	-	956.61	133.55	823.06	956.61
10/02/09	116.12	3,211.70	-	3,327.82	23.28	3,304.54	3,327.82
10/05/09	57.05	6,092.64	-	6,149.69	57.05	6,092.64	6,149.69
10/06/09	102.67	2,510.01	-	2,612.68	102.67	2,510.01	2,612.68
10/07/09	272.36	2,822.97	-	3,095.33	112.49	2,982.84	3,095.33
10/08/09	-	3,264.97	-	3,264.97	-	3,264.97	3,264.97
10/09/09	165.85	4,219.63	-	4,385.48	146.60	4,238.88	4,385.48
10/12/09	33.80	4,251.73	-	4,285.53	23.53	4,262.00	4,285.53
10/13/09	96.90	4,935.52	-	5,032.42	45.63	4,986.79	5,032.42
10/14/09	60.98	4,690.33	-	4,751.31	60.98	4,690.33	4,751.31
10/15/09	358.65	7,879.88	-	8,238.53	358.65	7,879.88	8,238.53
10/16/09	47.58	3,367.48	-	3,415.06	46.16	3,368.90	3,415.06
10/19/09	160.57	1,960.80	-	2,121.37	76.57	2,044.80	2,121.37
10/20/09	-	2,331.49	-	2,331.49	23.20	2,308.29	2,331.49
10/21/09	134.06	639.52	-	773.58	25.37	748.21	773.58
10/22/09	110.13	481.49	-	591.62	110.13	481.49	591.62
10/23/09	172.63	679.59	-	852.22	228.76	623.46	852.22
10/26/09	386.64	6,905.11	-	7,291.75	381.61	6,910.14	7,291.75
10/27/09	2,257.67	11,472.66	-	13,730.33	1,310.75	12,419.58	13,730.33
10/28/09	427.22	4,171.60	-	4,598.82	407.22	4,191.60	4,598.82
10/29/09	-	256.43	-	256.43	13.35	243.08	256.43
10/30/09	-	7,973.00	-	7,973.00	-	7,973.00	7,973.00
Subtotal for October 2009							
11/02/09	983.79	8,950.78	-	9,934.57	742.17	9,192.40	9,934.57
11/03/09	308.14	4,718.82	-	5,026.96	258.37	4,768.59	5,026.96
11/04/09	285.76	2,198.26	-	2,484.02	118.36	2,365.66	2,484.02
11/05/09	36.41	2,787.65	-	2,824.06	32.32	2,791.74	2,824.06
11/06/09	334.94	6,377.90	-	6,712.84	260.27	6,452.57	6,712.84
11/09/09	472.12	6,307.87	2,942.57	9,722.56	73.48	6,706.51	6,779.99

Differences			
ACH	Cash	Checks	Total
-	(150.53)	150.53	-
-	(39.36)	39.36	-
-	23.36	(23.36)	-
-	-	-	-
-	(3,225.13)	3,195.13	(30.00)
-	-	-	-
-	(92.84)	92.84	-
-	-	-	-
-	-	-	- *
-	(159.87)	159.87	-
-	-	-	-
-	(19.25)	19.25	-
-	(10.27)	10.27	-
-	(51.27)	51.27	-
-	-	-	-
-	-	-	-
-	(1.42)	1.42	-
-	(84.00)	84.00	-
-	23.20	(23.20)	-
-	(108.69)	108.69	-
-	-	-	-
-	56.13	(56.13)	- *
-	(5.03)	5.03	-
-	(946.92)	946.92	-
-	(20.00)	20.00	-
-	13.35	(13.35)	-
-	-	-	-
-	(1,406.88)	1,406.88	-
-	(241.62)	241.62	-
-	(49.77)	49.77	-
-	(167.40)	167.40	-
-	(4.09)	4.09	-
-	(74.67)	74.67	-
2,942.57	(398.64)	398.64	(2,942.57)

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Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
11/10/09	108.21	2,701.76	-	2,809.97	108.22	2,701.76	2,809.98
11/12/09	515.97	7,295.63	-	7,811.60	465.22	7,346.38	7,811.60
11/13/09	461.77	23,521.05	-	23,982.82	234.80	23,748.02	23,982.82
11/16/09	505.41	13,553.92	-	14,059.33	276.92	13,782.41	14,059.33
11/17/09	218.77	2,023.42	-	2,242.19	110.87	2,131.32	2,242.19
11/18/09	370.50	4,167.13	-	4,537.63	318.85	4,218.78	4,537.63
11/19/09	388.78	995.50		1,384.28	221.51	1,162.77	1,384.28
11/20/09	62.37	1,414.53		1,476.90	26.40	1,450.50	1,476.90
11/23/09	562.14	4,866.60		5,428.74	247.20	5,181.54	5,428.74
11/24/09	388.88	3,508.79		3,897.67	261.18	3,636.49	3,897.67
11/25/09	202.53	1,492.91		1,695.44	102.53	1,592.91	1,695.44
Subtotal for November 2009							
12/01/09	1,045.42	5,722.69	-	6,768.11	799.82	5,968.29	6,768.11
12/02/09	429.53	3,355.06	-	3,784.59	359.53	3,425.06	3,784.59
12/03/09	100.87	3,002.85	-	3,103.72	100.87	3,002.85	3,103.72
12/04/09	263.25	3,585.14	-	3,848.39	92.37	3,756.02	3,848.39
12/07/09	87.82	5,945.20	4,491.24	10,524.26	48.42	5,984.60	6,033.02
12/08/09	38.43	6,338.78	-	6,377.21	38.43	6,338.78	6,377.21
12/09/09	95.50	817.08	-	912.58	95.50	817.08	912.58
12/10/09	140.84	3,699.69	-	3,840.53	119.65	3,720.88	3,840.53
12/11/09	156.45	8,607.30	-	8,763.75	123.28	8,640.47	8,763.75
12/14/09	254.87	40,367.17	-	40,622.04	196.04	40,426.00	40,622.04
12/15/09	516.41	7,669.48	-	8,185.89	437.68	7,748.21	8,185.89
12/16/09	-	3,231.41	-	3,231.41		3,231.41	3,231.41
12/17/09	235.52	2,499.27		2,734.79	271.07	2,463.72	2,734.79
12/18/09	293.67	2,766.56		3,060.23	212.62	2,847.61	3,060.23
12/21/09	287.59	3,088.33		3,375.92	101.34	3,274.58	3,375.92
12/22/09	338.88	666.08		1,004.96	95.76	909.20	1,004.96
12/23/09	73.21	686.36		759.57	73.21	686.36	759.57
12/24/09	281.12	364.36		645.48	281.12	364.36	645.48
12/28/09	314.12	4,273.17		4,587.29	144.35	4,442.94	4,587.29
12/29/09	1,183.28	2,794.07		3,977.35	653.86	3,323.49	3,977.35
12/30/09	832.26	883.15		1,715.41	832.26	883.15	1,715.41
Subtotal for December 2009							

Differences			
ACH	Cash	Checks	Total
-	0.01	-	0.01
-	(50.75)	50.75	-
-	(226.97)	226.97	-
-	(228.49)	228.49	-
-	(107.90)	107.90	-
-	(51.65)	51.65	-
-	(167.27)	167.27	-
-	(35.97)	35.97	-
-	(314.94)	314.94	-
-	(127.70)	127.70	-
-	(100.00)	100.00	-
2,942.57	(2,347.82)	2,347.83	(2,942.56)
-	(245.60)	245.60	-
-	(70.00)	70.00	-
-	-	-	-
-	(170.88)	170.88	-
4,491.24	(39.40)	39.40	(4,491.24)
-	-	-	-
-	-	-	-
-	(21.19)	21.19	-
-	(33.17)	33.17	-
-	(58.83)	58.83	-
-	(78.73)	78.73	-
-	-	-	-
-	35.55	(35.55)	-
-	(81.05)	81.05	-
-	(186.25)	186.25	-
-	(243.12)	243.12	-
-	-	-	-
-	-	-	-
-	(169.77)	169.77	-
-	(529.42)	529.42	-
-	-	-	-
4,491.24	(1,891.86)	1,891.86	(4,491.24)

Report on Special Investigation of the
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Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
01/04/10	2,280.42	12,549.74	-	14,830.16	348.33	14,481.83	14,830.16
01/05/10	203.48	3,077.18	-	3,280.66	203.48	3,077.18	3,280.66
01/06/10	225.50	5,559.99	-	5,785.49	111.64	5,673.85	5,785.49
01/07/10	195.05	8,234.88	-	8,429.93	138.49	8,291.44	8,429.93
01/08/10	310.21	73,423.77	-	73,733.98	263.99	73,469.99	73,733.98
01/08/10	-	-	4,747.84	4,747.84	-	-	-
01/11/10	317.55	34,557.33	-	34,874.88	223.90	34,650.98	34,874.88
01/12/10	287.92	3,304.74	-	3,592.66	134.92	3,457.74	3,592.66
01/13/10	162.81	3,323.86	-	3,486.67	162.81	3,323.86	3,486.67
01/15/10	871.43	11,319.66	-	12,191.09	469.71	11,721.38	12,191.09
01/15/10	20.24	-	-	20.24	20.24	-	20.24
01/19/10	-	8,759.96	-	8,759.96	10.83	8,779.13	8,789.96
01/19/10	-	-	38.05	38.05	-	-	-
01/20/10	482.61	2,926.60	-	3,409.21	322.21	3,087.00	3,409.21
01/21/10	103.40	923.71	-	1,027.11	103.40	923.71	1,027.11
01/22/10	113.39	449.62	-	563.01	51.66	511.35	563.01
01/25/10	804.07	5,131.52	-	5,935.59	615.40	5,320.19	5,935.59
01/26/10	427.55	1,918.68	-	2,346.23	342.61	2,003.62	2,346.23
01/27/10	173.37	857.74	-	1,031.11	173.37	857.74	1,031.11
01/28/10	261.72	1,338.38	-	1,600.10	261.72	1,338.38	1,600.10
Subtotal for January 2010							
02/01/10	977.05	9,813.36	-	10,790.41	462.25	10,328.16	10,790.41
02/01/10	367.44	-	-	367.44	367.44	-	367.44
02/02/10	123.24	2,261.06	-	2,384.30	87.23	2,297.07	2,384.30
02/03/10	199.11	2,420.05	-	2,619.16	199.11	2,420.05	2,619.16
02/04/10	257.69	2,493.42	-	2,751.11	257.69	2,493.42	2,751.11
02/05/10	303.71	3,888.30	-	4,192.01	303.71	3,888.30	4,192.01
02/08/10	78.11	6,216.85	5,277.33	11,572.29	78.11	6,216.85	6,294.96
02/09/10	205.98	3,394.10	-	3,600.08	205.98	3,394.10	3,600.08
02/10/10	348.06	3,144.67	-	3,492.73	247.26	3,245.47	3,492.73
02/11/10	75.71	17,516.33	-	17,592.04	75.71	17,516.33	17,592.04
02/12/10	256.58	9,056.51	-	9,313.09	96.58	9,216.51	9,313.09
02/16/10	431.08	17,809.54	-	18,240.62	193.19	18,047.43	18,240.62
02/16/10	40.48	-	26.50	66.98	40.48	-	40.48
02/17/10	79.61	3,372.18	-	3,451.79	114.82	3,336.97	3,451.79

Differences			
ACH	Cash	Checks	Total
-	(1,932.09)	1,932.09	-
-	-	-	-
-	(113.86)	113.86	-
-	(56.56)	56.56	-
-	(46.22)	46.22	-
4,747.84	-	-	(4,747.84)
-	(93.65)	93.65	-
-	(153.00)	153.00	-
-	-	-	-
-	(401.72)	401.72	-
-	-	-	-
-	10.83	19.17	30.00
38.05	-	-	(38.05)
-	(160.40)	160.40	-
-	-	-	-
-	(61.73)	61.73	-
-	(188.67)	188.67	-
-	(84.94)	84.94	-
-	-	-	-
-	-	-	-
4,785.89	(3,282.01)	3,312.01	(4,755.89)
-	(514.80)	514.80	-
-	-	-	-
-	(36.01)	36.01	-
-	-	-	-
-	-	-	- *
-	-	-	- *
5,277.33	0.00	-	(5,277.33) *
-	-	-	- *
-	(100.80)	100.80	-
-	-	-	-
-	(160.00)	160.00	-
-	(237.89)	237.89	-
26.50	-	-	(26.50)
-	35.21	(35.21)	-

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Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
02/18/10	396.42	3,730.25	-	4,126.67	337.69	3,789.23	4,126.92
02/19/10	281.40	550.84	-	832.24	281.40	550.84	832.24
02/22/10	418.58	1,816.38	-	2,234.96	414.56	1,820.40	2,234.96
02/23/10	129.65	1,120.94	-	1,250.59	129.65	1,120.94	1,250.59
02/23/10	42.25	-	-	42.25	42.25	-	42.25
02/24/10	278.41	1,165.02	-	1,443.43	244.15	1,199.28	1,443.43
02/25/10	607.47	5,826.91	-	6,434.38	457.47	5,976.91	6,434.38
Subtotal for February 2010							
03/01/10	705.23	26,645.40	-	27,350.63	627.23	26,723.40	27,350.63
03/02/10	340.40	3,716.84	-	4,057.24	262.72	3,794.52	4,057.24
03/03/10	93.15	2,028.07	377.92	2,499.14	93.15	2,028.07	2,121.22
03/04/10	73.45	2,752.92	-	2,826.37	73.45	2,752.92	2,826.37
03/05/10	123.97	3,570.01	5,605.06	9,299.04	73.27	3,620.71	3,693.98
03/08/10	178.91	7,406.44	-	7,585.35	99.44	7,485.91	7,585.35
03/09/10	260.82	3,162.15	-	3,422.97	196.82	3,226.15	3,422.97
03/10/10	82.56	2,346.04	-	2,428.60	32.56	2,396.04	2,428.60
03/11/10	99.25	3,483.01	-	3,582.26	32.27	3,549.99	3,582.26
03/12/10	145.95	8,382.17	-	8,528.12	89.73	8,438.39	8,528.12
03/15/10	498.85	14,831.66	-	15,330.51	365.95	14,964.56	15,330.51
03/16/10	83.95	1,821.28	44.94	1,950.17	83.04	1,822.19	1,905.23
03/17/10	245.30	1,547.39	-	1,792.69	232.52	1,560.17	1,792.69
03/18/10	48.11	794.54	-	842.65	48.11	794.54	842.65
03/19/10	368.27	1,548.40	28.31	1,944.98	302.75	1,613.92	1,916.67
03/22/10	175.69	3,127.84	-	3,303.53	57.06	3,246.47	3,303.53
03/23/10	463.34	1,244.07	-	1,707.41	410.34	1,297.07	1,707.41
03/24/10	133.95	613.08	-	747.03	101.35	645.68	747.03
03/25/10	694.78	2,045.35	68.87	2,809.00	503.62	2,236.51	2,740.13
03/26/10	598.25	3,477.75	-	4,076.00	458.53	3,617.47	4,076.00
03/29/10	139.85	2,479.43	-	2,619.28	64.85	2,554.43	2,619.28
03/30/10	495.00	1,591.00	454.00	2,540.00	420.00	1,666.00	2,086.00
Subtotal for March 2010							
04/01/10	407.76	5,426.62	-	5,834.38	244.78	5,589.60	5,834.38
04/02/10	228.57	2,307.41	-	2,535.98	125.37	2,410.61	2,535.98
04/06/10	520.34	10,041.42	-	10,561.76	376.03	10,185.73	10,561.76

Differences			
ACH	Cash	Checks	Total
-	(58.73)	58.98	0.25
-	-	-	-
-	(4.02)	4.02	-
-	-	-	-
-	-	-	-
-	(34.26)	34.26	-
-	(150.00)	150.00	-
5,303.83	(1,261.30)	1,261.55	(5,303.58)
-	(78.00)	78.00	-
-	(77.68)	77.68	-
377.92	-	-	(377.92)
-	-	-	-
5,605.06	(50.70)	50.70	(5,605.06)
-	(79.47)	79.47	-
-	(64.00)	64.00	- *
-	(50.00)	50.00	-
-	(66.98)	66.98	-
-	(56.22)	56.22	-
-	(132.90)	132.90	-
44.94	(0.91)	0.91	(44.94)
-	(12.78)	12.78	-
-	-	-	-
28.31	(65.52)	65.52	(28.31)
-	(118.63)	118.63	-
-	(53.00)	53.00	-
-	(32.60)	32.60	-
68.87	(191.16)	191.16	(68.87)
-	(139.72)	139.72	-
-	(75.00)	75.00	-
454.00	(75.00)	75.00	(454.00)
6,579.10	(1,420.27)	1,420.27	(6,579.10)
-	(162.98)	162.98	-
-	(103.20)	103.20	-
-	(144.31)	144.31	-

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Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
04/07/10	-	2,779.25	-	2,779.25	-	2,779.25	2,779.25
04/08/10	330.97	2,922.72	-	3,253.69	177.28	3,076.41	3,253.69
04/09/10	124.93	6,419.04	46.40	6,590.37	124.93	6,419.04	6,543.97
04/13/10	221.63	13,305.47	5,853.68	19,380.78	84.00	13,443.10	13,527.10
04/14/10	301.47	4,547.23	-	4,848.70	276.47	4,572.23	4,848.70
04/15/10	99.65	6,227.34	47.44	6,374.43	34.05	6,292.94	6,326.99
04/16/10	-	8,392.93	-	8,392.93	-	8,392.93	8,392.93
04/19/10	465.32	4,544.58	46.74	5,056.64	220.52	4,789.38	5,009.90
04/20/10	254.58	693.19	-	947.77	240.38	707.39	947.77
04/21/10	30.00	599.03	-	629.03	38.19	590.84	629.03
04/22/10	-	459.18	-	459.18	6.02	453.16	459.18
04/23/10	462.55	2,392.25	-	2,854.80	437.56	2,417.24	2,854.80
04/26/10	250.69	4,920.90	78.75	5,250.34	192.99	4,978.60	5,171.59
04/27/10	129.24	359.10	-	488.34	129.24	359.10	488.34
04/28/10	179.69	917.64	-	1,097.33	179.69	917.64	1,097.33
04/29/10	-	500.00	79.40	579.40	-	500.00	500.00
Subtotal for April 2010							
05/03/10	320.97	5,031.13	263.22	5,615.32	195.61	5,156.49	5,352.10
05/04/10	342.54	3,333.83	-	3,676.37	270.24	3,406.13	3,676.37
05/05/10	47.91	1,961.51	-	2,009.42	47.91	1,961.51	2,009.42
05/06/10	253.35	11,133.90	-	11,387.25	109.96	11,277.29	11,387.25
05/07/10	-	3,040.96	-	3,040.96	-	3,040.96	3,040.96
05/10/10	99.20	6,861.85	6,629.52	13,590.57	98.61	6,862.44	6,961.05
05/11/10	142.87	2,947.31	313.29	3,403.47	142.87	2,947.31	3,090.18
05/12/10	75.32	2,986.89	-	3,062.21	75.32	2,986.89	3,062.21
05/13/10	355.70	7,928.32	-	8,284.02	209.09	8,074.93	8,284.02
05/14/10	213.51	10,130.55	-	10,344.06	143.04	10,201.02	10,344.06
05/17/10	127.71	11,810.28	68.70	12,006.69	96.33	11,841.66	11,937.99
05/18/10	123.00	1,056.37	59.51	1,238.88	53.00	1,126.37	1,179.37
05/19/10	91.67	1,010.67	-	1,102.34	71.67	1,030.67	1,102.34
05/20/10	173.61	829.82	-	1,003.43	202.34	801.09	1,003.43
05/21/10	-	-	-	-	-	-	-
05/24/10	551.18	9,672.28	68.52	10,291.98	482.82	9,740.64	10,223.46
05/25/10	156.65	2,696.06	-	2,852.71	191.69	2,661.02	2,852.71

Differences			
ACH	Cash	Checks	Total
-	-	-	-
-	(153.69)	153.69	-
46.40	-	-	(46.40)
5,853.68	(137.63)	137.63	(5,853.68)
-	(25.00)	25.00	-
47.44	(65.60)	65.60	(47.44)
-	-	-	- *
46.74	(244.80)	244.80	(46.74)
-	(14.20)	14.20	-
-	8.19	(8.19)	-
-	6.02	(6.02)	-
-	(24.99)	24.99	-
78.75	(57.70)	57.70	(78.75)
-	-	-	-
-	-	-	-
79.40	-	-	(79.40)
6,152.41	(1,119.89)	1,119.89	(6,152.41)
263.22	(125.36)	125.36	(263.22)
-	(72.30)	72.30	-
-	-	-	-
-	(143.39)	143.39	-
-	-	-	-
6,629.52	(0.59)	0.59	(6,629.52)
313.29	-	-	(313.29)
-	-	-	-
-	(146.61)	146.61	-
-	(70.47)	70.47	-
68.70	(31.38)	31.38	(68.70)
59.51	(70.00)	70.00	(59.51)
-	(20.00)	20.00	-
-	28.73	(28.73)	-
-	-	-	-
68.52	(68.36)	68.36	(68.52)
-	35.04	(35.04)	-

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Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
05/26/10	404.62	2,898.76	46.26	3,349.64	466.80	2,836.58	3,303.38
05/27/10	234.53	677.46	-	911.99	234.53	677.46	911.99
Subtotal for May 2010							
06/01/10	4,103.08	13,683.25	-	17,786.33	3,835.97	13,950.36	17,786.33
06/02/10	420.45	2,921.30	492.04	3,833.79	414.15	2,927.60	3,341.75
06/03/10	27.91	2,660.46	-	2,688.37	26.33	2,662.04	2,688.37
06/04/10	165.01	2,156.70	-	2,321.71	165.01	2,156.70	2,321.71
06/07/10	35.00	5,834.98	-	5,869.98	35.00	5,834.98	5,869.98
06/08/10	2,639.37	7,819.05	-	10,458.42	2,639.37	7,819.05	10,458.42
06/08/10	61.88	8,469.83	-	8,531.71	61.89	8,469.82	8,531.71
06/10/10	1,480.16	4,519.80	6,282.75	12,282.71	1,306.27	4,693.69	5,999.96
06/11/10	154.91	6,140.99	-	6,295.90	101.41	6,194.49	6,295.90
06/14/10	133.49	6,143.30	-	6,276.79	133.49	6,143.30	6,276.79
06/15/10	884.86	9,430.30	-	10,315.16	849.46	9,465.70	10,315.16
06/16/10	29.97	16,147.77	-	16,177.74	99.66	16,078.08	16,177.74
06/17/10	-	867.56	-	867.56	23.47	844.09	867.56
06/18/10	63.40	3,739.18	-	3,802.58	74.57	3,728.01	3,802.58
06/21/10	2,637.75	7,572.64	62.49	10,272.88	2,346.75	7,863.65	10,210.40
06/22/10	-	949.44	-	949.44	-	949.44	949.44
06/23/10	1,388.25	2,544.02	-	3,932.27	804.49	3,127.78	3,932.27
06/24/10	770.29	814.63	-	1,584.92	770.29	814.63	1,584.92
06/25/10	1,019.16	7,207.19	-	8,226.35	1,019.16	7,207.19	8,226.35
06/28/10	502.16	1,829.63	-	2,331.79	318.64	2,013.15	2,331.79
06/29/10	2,399.98	1,262.19	-	3,662.17	2,447.24	1,214.93	3,662.17
06/30/10	40.50	958.12	499.48	1,498.10	40.50	958.12	998.62
Subtotal for June 2010							
07/01/10	1,289.36	1,959.11	104.16	3,352.63	1,226.81	2,021.66	3,248.47
07/02/10	286.09	3,140.92	-	3,427.01	123.39	3,303.62	3,427.01
07/06/10	219.91	6,793.74	-	7,013.65	54.08	6,959.57	7,013.65
07/07/10	129.83	5,107.56	-	5,237.39	96.59	5,140.80	5,237.39
07/08/10	2,715.48	4,728.53	-	7,444.01	2,304.09	5,139.92	7,444.01
07/09/10	109.14	3,467.87	-	3,577.01	109.14	3,467.87	3,577.01
07/12/10	3,259.78	13,904.35	6,548.73	23,712.86	2,939.67	14,224.46	17,164.13

Differences			
ACH	Cash	Checks	Total
46.26	62.18	(62.18)	(46.26)
-	-	-	-
7,449.02	(622.51)	622.51	(7,449.02)
-	(267.11)	267.11	-
492.04	(6.30)	6.30	(492.04)
-	(1.58)	1.58	-
-	-	-	-
-	-	-	-
-	-	-	-
-	0.01	(0.01)	-
6,282.75	(173.89)	173.89	(6,282.75)
-	(53.50)	53.50	-
-	-	-	-
-	(35.40)	35.40	-
-	69.69	(69.69)	-
-	23.47	(23.47)	-
-	11.17	(11.17)	-
62.49	(291.00)	291.01	(62.48)
-	-	-	-
-	(583.76)	583.76	-
-	-	-	- *
-	-	-	- *
-	(183.52)	183.52	-
-	47.26	(47.26)	-
499.48	-	-	(499.48)
7,336.76	(1,444.46)	1,444.47	(7,336.75)
104.16	(62.55)	62.55	(104.16)
-	(162.70)	162.70	-
-	(165.83)	165.83	-
-	(33.24)	33.24	-
-	(411.39)	411.39	-
-	-	-	-
6,548.73	(320.11)	320.11	(6,548.73)

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Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
07/13/10	234.03	5,018.15	-	5,252.18	63.38	5,188.80	5,252.18
07/14/10	6.33	4,563.04	-	4,569.37	6.33	4,563.04	4,569.37
07/15/10	322.41	10,380.14	-	10,702.55	205.52	10,497.03	10,702.55
07/16/10	351.16	3,984.39	-	4,335.55	336.51	3,999.04	4,335.55
07/19/10	2,896.51	6,913.60	-	9,810.11	2,896.50	6,913.62	9,810.12
07/20/10	171.99	1,798.97	-	1,970.96	90.48	1,880.48	1,970.96
07/21/10	149.50	274.71	-	424.21	87.38	336.83	424.21
07/22/10	3,993.81	2,340.67	78.53	6,413.01	3,939.11	2,395.37	6,334.48
07/23/10	248.98	1,477.91	-	1,726.89	233.61	1,493.28	1,726.89
07/26/10	691.98	5,943.08	-	6,635.06	675.79	5,959.27	6,635.06
07/27/10	1,188.80	424.46	-	1,613.26	1,057.50	555.76	1,613.26
07/28/10	363.89	159.56	-	523.45	362.89	159.56	522.45
07/29/10	1,917.13	296.58	-	2,213.71	1,833.64	380.07	2,213.71
07/30/10	1,087.25	3,693.65	-	4,780.90	1,087.25	3,693.65	4,780.90
Subtotal for July 2010							
08/02/10	1,937.88	5,586.96	-	7,524.84	1,937.88	5,586.96	7,524.84
08/03/10	115.11	32,531.60	-	32,646.71	115.11	32,531.60	32,646.71
08/04/10	346.41	6,390.31	499.48	7,236.20	317.88	6,418.84	6,736.72
08/05/10	-	4,651.32	-	4,651.32	-	4,651.32	4,651.32
08/06/10	38.28	3,406.83	-	3,445.11	13.28	3,431.83	3,445.11
08/09/10	2,221.99	10,587.30	-	12,809.29	2,011.44	10,797.85	12,809.29
08/10/10	1,422.86	4,336.48	6,700.80	12,460.14	1,333.56	4,425.78	5,759.34
08/11/10	58.70	3,473.92	-	3,532.62	58.70	3,473.92	3,532.62
08/12/10	278.02	4,128.45	-	4,406.47	278.02	4,128.45	4,406.47
08/13/10	1,892.31	8,155.66	-	10,047.97	1,838.34	8,209.63	10,047.97
08/16/10	109.67	9,569.20	-	9,678.87	41.71	9,637.16	9,678.87
08/17/10	1,514.80	3,820.13	37.00	5,371.93	1,515.80	3,819.13	5,334.93
08/18/10	122.93	5,189.27	-	5,312.20	122.94	5,189.26	5,312.20
08/19/10	477.67	1,353.61	-	1,831.28	326.18	1,505.10	1,831.28
08/20/10	284.89	798.27	-	1,083.16	284.89	798.27	1,083.16
08/23/10	2,212.23	3,691.29	-	5,903.52	2,171.29	3,732.23	5,903.52
08/25/10	185.65	630.71	-	816.36	185.65	630.71	816.36
08/26/10	160.20	1,070.91	-	1,231.11	112.10	1,119.01	1,231.11
08/27/10	54.83	632.71	65.56	753.10	74.61	612.93	687.54
08/30/10	281.75	4,180.91	-	4,462.66	79.75	4,382.91	4,462.66

Differences			
ACH	Cash	Checks	Total
-	(170.65)	170.65	-
-	-	-	-
-	(116.89)	116.89	-
-	(14.65)	14.65	-
-	(0.01)	0.02	0.01
-	(81.51)	81.51	-
-	(62.12)	62.12	-
78.53	(54.70)	54.70	(78.53)
-	(15.37)	15.37	-
-	(16.19)	16.19	-
-	(131.30)	131.30	-
-	(1.00)	-	(1.00)
-	(83.49)	83.49	-
-	-	-	-
6,731.42	(1,903.70)	1,902.71	(6,732.41)
-	-	-	- *
-	-	-	- *
499.48	(28.53)	28.53	(499.48)
-	-	-	-
-	(25.00)	25.00	-
-	(210.55)	210.55	-
6,700.80	(89.30)	89.30	(6,700.80)
-	-	-	-
-	-	-	-
-	(53.97)	53.97	-
-	(67.96)	67.96	-
37.00	1.00	(1.00)	(37.00)
-	0.01	(0.01)	-
-	(151.49)	151.49	-
-	-	-	-
-	(40.94)	40.94	-
-	-	-	-
-	(48.10)	48.10	-
65.56	19.78	(19.78)	(65.56)
-	(202.00)	202.00	-

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Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
08/31/10	8.00	377.00	499.48	884.48	8.00	377.00	385.00
Subtotal for August 2010							
09/02/10	458.35	970.03	-	1,428.38	289.84	1,138.54	1,428.38
09/02/10	104.89	2,235.18	-	2,340.07	104.89	2,235.18	2,340.07
09/03/10	243.04	2,903.05	-	3,146.09	189.19	2,956.90	3,146.09
09/07/10	165.07	11,330.78	101.25	11,597.10	84.94	11,410.91	11,495.85
09/08/10	219.28	1,809.71	-	2,028.99	96.91	1,932.08	2,028.99
09/09/10	52.67	3,752.21	-	3,804.88	52.67	3,752.21	3,804.88
09/10/10	183.09	6,789.47	-	6,972.56	85.01	6,887.55	6,972.56
09/13/10	75.78	7,715.18	-	7,790.96	17.32	7,773.64	7,790.96
09/14/10	261.36	7,157.47	-	7,418.83	101.84	7,316.99	7,418.83
09/15/10	116.96	7,392.35	-	7,509.31	101.06	7,408.25	7,509.31
09/16/10	63.20	2,828.08	-	2,891.28	61.33	2,829.95	2,891.28
09/17/10	73.75	5,388.88	-	5,462.63	12.76	5,449.87	5,462.63
09/20/10	88.22	3,812.35	-	3,900.57	10.63	3,889.94	3,900.57
09/21/10	305.05	912.11	-	1,217.16	114.48	1,102.68	1,217.16
09/22/10	59.60	768.23	-	827.83	37.28	790.55	827.83
09/23/10	-	698.43	-	698.43	7.80	690.63	698.43
09/24/10	345.86	3,095.87	-	3,441.73	353.28	3,088.45	3,441.73
09/27/10	28.31	3,188.47	-	3,216.78	80.19	3,136.59	3,216.78
09/28/10	303.79	5,894.80	-	6,198.59	281.47	6,033.94	6,315.41
09/29/10	81.93	477.72	523.97	1,083.62	43.52	399.13	442.65
09/30/10	13.91	1,142.00	-	1,155.91	13.91	1,142.00	1,155.91
Subtotal for September 2010							
10/01/10	191.87	6,063.02	-	6,254.89	117.99	6,063.02	6,181.01
10/04/10	568.27	6,682.74	-	7,251.01	394.01	6,857.00	7,251.01
10/05/10	306.13	3,204.94	-	3,511.07	278.15	3,232.92	3,511.07
10/06/10	51.64	2,834.97	-	2,886.61	51.64	2,834.97	2,886.61
10/07/10	198.26	4,190.52	-	4,388.78	198.26	4,190.52	4,388.78
10/08/10	-	2,607.42	-	2,607.42	1.39	2,606.03	2,607.42
10/11/10	-	2,657.01	-	2,657.01	-	2,657.01	2,657.01
10/12/10	45.60	3,074.27	-	3,119.87	45.60	3,074.27	3,119.87
10/13/10	159.19	12,700.93	6,558.97	19,419.09	90.34	12,843.48	12,933.82
10/14/10	59.60	3,394.40	-	3,454.00	59.60	3,394.40	3,454.00

Differences			
ACH	Cash	Checks	Total
499.48	-	-	(499.48)
7,802.32	(897.05)	897.05	(7,802.32)
-	(168.51)	168.51	-
-	-	-	-
-	(53.85)	53.85	-
101.25	(80.13)	80.13	(101.25)
-	(122.37)	122.37	-
-	-	-	-
-	(98.08)	98.08	-
-	(58.46)	58.46	-
-	(159.52)	159.52	-
-	(15.90)	15.90	-
-	(1.87)	1.87	-
-	(60.99)	60.99	-
-	(77.59)	77.59	-
-	(190.57)	190.57	-
-	(22.32)	22.32	-
-	7.80	(7.80)	-
-	7.42	(7.42)	-
-	51.88	(51.88)	-
-	(22.32)	139.14	116.82
523.97	(38.41)	(78.59)	(640.97)
-	-	-	-
625.22	(1,103.79)	1,103.61	(625.40)
-	(73.88)	-	(73.88)
-	(174.26)	174.26	-
-	(27.98)	27.98	-
-	-	-	-
-	-	-	-
-	1.39	(1.39)	-
-	-	-	-
-	-	-	-
6,558.97	(68.85)	142.55	(6,485.27)
-	-	-	-

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Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
10/15/10	493.43	12,037.36	-	12,530.79	281.92	12,248.87	12,530.79
10/18/10	55.82	7,186.98	-	7,242.80	15.93	7,226.87	7,242.80
10/19/10	284.75	4,649.70	-	4,934.45	164.55	4,769.90	4,934.45
10/20/10	163.61	2,680.42	-	2,844.03	100.48	2,743.55	2,844.03
10/21/10	68.00	862.75	-	930.75	68.00	862.75	930.75
10/22/10	79.45	1,632.00	-	1,711.45	79.45	1,632.00	1,711.45
10/25/10	312.46	3,479.34	-	3,791.80	331.41	3,460.39	3,791.80
10/26/10	418.04	3,294.38	-	3,712.42	235.66	3,476.76	3,712.42
10/27/10	355.63	3,966.60	-	4,322.23	213.16	4,109.07	4,322.23
10/28/10	-	22.01	-	22.01	-	22.01	22.01
Subtotal for October 2010							
11/01/10	540.05	13,748.15	600.73	14,888.93	351.12	13,937.08	14,288.20
11/02/10	191.37	2,060.75	-	2,252.12	181.37	2,070.75	2,252.12
11/03/10	197.48	3,005.15	-	3,202.63	206.64	2,995.99	3,202.63
11/04/10	414.31	5,672.80	-	6,087.11	179.47	5,907.64	6,087.11
11/05/10	153.83	4,641.48	-	4,795.31	86.96	4,708.35	4,795.31
11/08/10	92.16	6,748.50	-	6,840.66	49.09	6,791.57	6,840.66
11/09/10	127.35	3,752.10	-	3,879.45	127.35	3,752.10	3,879.45
11/10/10	32.98	2,326.35	-	2,359.33	32.98	2,326.35	2,359.33
11/12/10	281.04	3,284.32	-	3,565.36	281.04	3,284.32	3,565.36
11/16/10	194.38	23,173.67	5,068.64	28,436.69	46.66	23,321.39	23,368.05
11/16/10	-	2,978.36	-	2,978.36	-	2,978.36	2,978.36
11/17/10	567.23	69,818.50	-	70,385.73	393.13	69,992.60	70,385.73
11/18/10	61.99	894.79	-	956.78	134.79	821.99	956.78
11/19/10	98.18	1,530.21	-	1,628.39	42.88	1,585.51	1,628.39
11/22/10	245.51	299.62	-	545.13	195.51	349.62	545.13
11/22/10	197.94	3,960.95	541.00	4,699.89	49.36	4,109.53	4,158.89
11/23/10	138.50	1,687.79	-	1,826.29	138.50	1,687.79	1,826.29
11/24/10	28.31	694.66	-	722.97	28.31	694.66	722.97
11/29/10	871.12	4,071.49	-	4,942.61	456.73	4,486.50	4,943.23
11/30/10	45.94	650.29	485.40	1,181.63	45.94	650.29	696.23
Subtotal for November 2010							
12/01/10	558.67	2,997.73	40.94	3,597.34	469.48	3,086.92	3,556.40

Differences			
ACH	Cash	Checks	Total
-	(211.51)	211.51	-
-	(39.89)	39.89	-
-	(120.20)	120.20	-
-	(63.13)	63.13	-
-	-	-	-
-	-	-	-
-	18.95	(18.95)	-
-	(182.38)	182.38	-
-	(142.47)	142.47	-
-	-	-	-
6,558.97	(1,084.21)	1,084.03	(6,559.15)
600.73	(188.93)	188.93	(600.73)
-	(10.00)	10.00	-
-	9.16	(9.16)	-
-	(234.84)	234.84	-
-	(66.87)	66.87	-
-	(43.07)	43.07	-
-	-	-	-
-	-	-	-
-	-	-	-
5,068.64	(147.72)	147.72	(5,068.64)
-	-	-	-
-	(174.10)	174.10	-
-	72.80	(72.80)	-
-	(55.30)	55.30	-
-	(50.00)	50.00	-
541.00	(148.58)	148.58	(541.00)
-	-	-	-
-	-	-	-
-	(414.39)	415.01	0.62
485.40	(0.00)	-	(485.40)
6,695.77	(1,451.84)	1,452.46	(6,695.15)
40.94	(89.19)	89.19	(40.94)

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Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
12/02/10	139.14	5,870.36	40.00	6,049.50	179.14	5,830.36	6,009.50
12/03/10	298.83	1,929.15	-	2,227.98	194.73	2,033.25	2,227.98
12/06/10	77.25	8,281.69	101.25	8,460.19	34.25	8,324.69	8,358.94
12/07/10	-	2,819.29	-	2,819.29	-	2,819.29	2,819.29
12/08/10	191.59	3,724.40	-	3,915.99	69.40	3,846.59	3,915.99
12/09/10	219.19	3,668.67	5,518.17	9,406.03	176.78	3,711.08	3,887.86
12/10/10	120.93	8,445.57	-	8,566.50	70.27	8,496.23	8,566.50
12/13/10	142.61	10,789.92	-	10,932.53	30.52	10,902.01	10,932.53
12/14/10	218.74	3,458.26	26.50	3,703.50	57.78	3,619.22	3,677.00
12/15/10	403.60	7,652.63	-	8,056.23	68.57	7,987.66	8,056.23
12/16/10	51.41	4,777.77	-	4,829.18	56.77	4,822.41	4,879.18
12/17/10	365.82	5,378.53	-	5,744.35	213.10	5,531.25	5,744.35
12/20/10	233.00	10,838.49	50.75	11,122.24	155.32	10,916.17	11,071.49
12/21/10	245.51	299.62	-	545.13	195.51	349.62	545.13
12/22/10	161.00	1,765.29	-	1,926.29	61.00	1,815.29	1,876.29
12/23/10	10.00	1,988.41	-	1,998.41	8.00	1,990.41	1,998.41
12/27/10	433.75	4,097.49	-	4,531.24	346.99	4,184.25	4,531.24
12/28/10	372.01	300.00	-	672.01	255.01	417.00	672.01
12/29/10	979.17	4,218.36	-	5,197.53	1,077.85	4,119.68	5,197.53
12/30/10	167.75	505.95	-	673.70	167.75	505.95	673.70
Subtotal for December 2010							
01/03/11	519.81	5,951.74	473.94	6,945.49	245.69	6,225.81	6,471.50
01/04/11	166.28	2,577.62	-	2,743.90	96.28	2,647.62	2,743.90
01/05/11	334.62	6,165.02	-	6,499.64	334.62	6,165.02	6,499.64
01/06/11	85.82	3,175.25	-	3,261.07	69.58	3,191.54	3,261.12
01/07/11	270.77	2,825.31	-	3,096.08	144.98	2,951.46	3,096.44
01/10/11	234.50	7,047.57	35.00	7,317.07	234.50	7,047.57	7,282.07
01/11/11	364.77	2,118.54	5,800.64	8,283.95	184.78	2,298.53	2,483.31
01/12/11	187.35	3,873.48	-	4,060.83	96.59	3,964.24	4,060.83
01/13/11	179.68	3,719.78	-	3,899.46	179.68	3,719.78	3,899.46
01/14/11	334.11	8,778.82	126.06	9,238.99	266.15	8,846.78	9,112.93
01/18/11	398.04	36,638.71	-	37,036.75	195.23	36,841.52	37,036.75
01/19/11	280.20	1,209.85	-	1,490.05	127.93	1,362.12	1,490.05
01/20/11	204.25	1,202.23	325.73	1,732.21	131.06	1,275.42	1,406.48
01/21/11	117.09	619.60	-	736.69	117.09	619.60	736.69

Differences			
ACH	Cash	Checks	Total
40.00	40.00	(40.00)	(40.00)
-	(104.10)	104.10	-
101.25	(43.00)	43.00	(101.25)
-	-	-	-
-	(122.19)	122.19	-
5,518.17	(42.41)	42.41	(5,518.17)
-	(50.66)	50.66	-
-	(112.09)	112.09	-
26.50	(160.96)	160.96	(26.50)
-	(335.03)	335.03	-
-	5.36	44.64	50.00
-	(152.72)	152.72	-
50.75	(77.68)	77.68	(50.75)
-	(50.00)	50.00	-
-	(100.00)	50.00	(50.00)
-	(2.00)	2.00	-
-	(86.76)	86.76	-
-	(117.00)	117.00	-
-	98.68	(98.68)	-
-	-	-	-
5,777.61	(1,501.75)	1,501.75	(5,777.61)
473.94	(274.12)	274.07	(473.99)
-	(70.00)	70.00	-
-	-	-	-
-	(16.24)	16.29	0.05
-	(125.79)	126.15	0.36
35.00	-	-	(35.00)
5,800.64	(179.99)	179.99	(5,800.64)
-	(90.76)	90.76	-
-	-	-	-
126.06	(67.96)	67.96	(126.06)
-	(202.81)	202.81	-
-	(152.27)	152.27	-
325.73	(73.19)	73.19	(325.73)
-	-	-	-

Report on Special Investigation of the
City of Garner

Detailed Comparisons
For the period January 1, 2006 through February 22, 2011

Date	Deposit per City Records				Deposit per Bank Deposit Slip		
	Cash	Checks	ACH	Total	Cash	Checks	Total
01/24/11	507.58	9,968.64	-	10,476.22	216.96	10,259.26	10,476.22
01/25/11	448.04	2,150.82	-	2,598.86	448.04	2,150.82	2,598.86
01/26/11	291.16	7,165.50	-	7,456.66	291.16	7,165.50	7,456.66
01/27/11	145.96	727.79	-	873.75	205.51	668.24	873.75
01/28/11	315.70	469.37	-	785.07	315.70	469.37	785.07
01/31/11	99.00	3,093.00	-	3,192.00	99.00	3,093.00	3,192.00
Subtotal for January 2011							
02/01/11	239.58	1,394.26	46.71	1,680.55	154.66	1,479.18	1,633.84
02/02/11	70.90	2,714.78	539.77	3,325.45	70.90	2,714.78	2,785.68
02/03/11	158.28	6,503.65	-	6,661.93	38.18	6,623.75	6,661.93
02/04/11	165.57	4,508.21	131.41	4,805.19	36.95	4,636.83	4,673.78
02/07/11	184.35	7,679.23	67.88	7,931.46	110.85	7,752.73	7,863.58
02/08/11	57.16	2,957.58	-	3,014.74	57.26	2,957.48	3,014.74
02/09/11	177.00	2,260.11	-	2,437.11	57.38	2,379.73	2,437.11
02/10/11	243.45	8,485.74	-	8,729.19	107.06	8,622.13	8,729.19
02/11/11	420.00	10,195.22	5,666.47	16,281.69	121.66	10,493.56	10,615.22
02/14/11	548.35	8,590.52	-	9,138.87	254.41	8,884.46	9,138.87
02/15/11	364.15	7,301.16	-	7,665.31	254.15	7,411.16	7,665.31
02/16/11	199.56	4,027.32	-	4,226.88	199.56	4,027.32	4,226.88
Subtotal for February 2011							
Total							

* - Ms. Brant was not working in City Hall either due to a vacation or sick day. According to the City Clerk, if Ms. Brant was only going to be out of the office for a day, the City Clerk would leave Ms. Brant's work for her until the next morning.

Differences			
ACH	Cash	Checks	Total
-	(290.62)	290.62	-
-	-	-	-
-	-	-	-
-	59.55	(59.55)	-
-	-	-	-
-	-	-	-
6,761.37	(1,484.20)	1,484.56	(6,761.01)
46.71	(84.92)	84.92	(46.71)
539.77	-	-	(539.77)
-	(120.10)	120.10	-
131.41	(128.62)	128.62	(131.41)
67.88	(73.50)	73.50	(67.88)
-	0.10	(0.10)	-
-	(119.62)	119.62	-
-	(136.39)	136.39	-
5,666.47	(298.34)	298.34	(5,666.47)
-	(293.94)	293.94	-
-	(110.00)	110.00	-
-	-	-	-
6,452.24	(1,365.33)	1,365.33	(6,452.24)
\$ 92,467.35	(59,187.73)	59,187.86	(92,467.22)

Report on Special Investigation of the
City of Garner

Collections from Zinpro Corporation
For the period January 1, 2006 through February 22, 2011

Per Zinpro Records		Per City Records		Amount
Billing Due Date^	Amount Billed and Paid	Date Payment Posted*	Amount Billed and Collected	Overbilled and Collected
02/15/06	\$ 2,272.44	02/10/06	\$ 1,750.92	521.52
03/15/06	3,399.22	03/10/06	2,878.29	520.93
04/15/06	2,937.34	04/17/06	2,418.63	518.71
05/15/06	2,472.40	05/12/06	2,472.40	-
06/15/06	2,847.03	06/13/06	2,534.36	312.67
Subtotal for fiscal year 2006@	13,928.43		12,054.60	1,873.83
07/15/06	1,220.95	07/18/06	1,220.95	-
08/15/06	1,549.39	08/14/06	817.17	732.22
09/15/06	1,559.50	09/15/06	820.66	738.84
10/15/06	1,435.00	10/06/06	1,013.17	421.83
11/15/06	1,865.94	11/13/06	1,168.94	697.00
12/15/06	1,948.48	12/15/06	1,030.90	917.58
01/15/07	1,991.77	01/16/07	1,468.83	522.94
02/15/07	1,754.50	02/21/07	1,182.33	572.17
03/15/07	2,442.48	03/12/07	1,918.68	523.80
04/15/07	1,786.28	04/16/07	1,157.69	628.59
05/15/07	1,450.83	05/14/07	714.06	736.77
06/15/07	1,849.01	06/15/07	1,116.16	732.85
Subtotal for fiscal year 2007	20,854.13		13,629.54	7,224.59
07/15/07	1,198.65	07/13/07	849.64	349.01
08/15/07	1,856.48	08/13/07	1,123.53	732.95
09/15/07	1,956.80	09/17/07	1,312.81	643.99
10/15/07	1,942.65	10/12/07	1,312.16	630.49
11/15/07	1,721.33	11/21/07	1,147.02	574.31
12/15/07	2,026.66	12/26/07	1,359.67	666.99
01/15/08	1,478.00	01/11/08	956.64	521.36
02/15/08	1,592.19	02/19/08	1,080.13	512.06
03/15/08	2,251.75	03/17/08	2,251.75	-
04/15/08	2,158.60	04/11/08	1,536.18	622.42
05/15/08	3,730.20	05/16/08	1,520.15	2,210.05
06/15/08	2,190.78	06/16/08	1,464.47	726.31
Subtotal for fiscal year 2008	24,104.09		15,914.15	8,189.94

Report on Special Investigation of the
City of Garner

Collections from Zinpro Corporation
For the period January 1, 2006 through February 22, 2011

Per Zinpro Records		Per City Records		Amount
Billing Due Date^	Amount Billed and Paid	Date Payment Posted*	Amount Billed and Collected	Overbilled and Collected
07/15/08	2,164.30	07/11/08	1,646.80	517.50
08/15/08	2,191.17	08/15/08	1,667.76	523.41
09/15/08	1,673.38	09/12/08	953.33	720.05
10/15/08	1,815.65	10/27/08	999.59	816.06
11/15/08	2,688.08	11/07/08	2,688.08	-
12/15/08	1,667.76	12/12/08	863.60	804.16
01/15/09	1,390.70	01/16/09	863.60 #	527.10
02/15/09	2,306.58	02/13/09	2,306.58 #	-
03/15/09	3,807.71	03/16/09	2,705.40 #	1,102.31
04/15/09	3,022.54	04/17/09	2,463.54 #	559.00
05/15/09	3,254.36	05/08/09	2,645.65 #	608.71
06/15/09	3,503.93	06/12/09	2,931.37 #	572.56
Subtotal for fiscal year 2009	29,486.16		22,735.30	6,750.86
07/15/09	3,659.28	07/10/09	2,970.12 #	689.16
08/15/09	3,595.34	08/14/09	3,070.77 #	524.57
09/15/09	4,946.50	09/18/09	4,374.71 #	571.79
10/15/09	4,157.43	10/26/09	3,638.69	518.74
11/15/09	945.14	11/18/09	945.14	-
12/15/09	2,441.23	12/11/09	2,441.23	-
01/15/10	2,929.54	01/19/10	2,929.54	-
02/15/10	3,460.97	02/12/10	3,460.97	-
03/15/10	2,976.03	03/12/10	2,451.11	524.92
04/15/10	2,638.41	04/09/10	2,638.41	-
05/15/10	1,577.25	05/14/10	1,577.25	-
06/15/10	2,526.07	06/18/10	2,526.07	-
Subtotal for fiscal year 2010	35,853.19		33,024.01	2,829.18
07/15/10	1,896.04	07/12/10	1,577.11	318.93
08/15/10	2,638.41	08/09/10	2,247.81	390.60
09/15/10	2,175.42	09/17/10	1,761.51	413.91
10/15/10	2,338.87	10/15/10	1,838.87	500.00
11/15/10	3,348.63	11/15/10	2,831.71	516.92
12/15/10	4,286.20	12/13/10	3,763.06	523.14
01/15/11	2,392.09	01/14/11	1,756.29	635.80

Report on Special Investigation of the
City of Garner

Collections from Zinpro Corporation
For the period January 1, 2006 through February 22, 2011

Per Zinpro Records		Per City Records		Amount
Billing Due Date^	Amount Billed and Paid	Date Payment Posted*	Amount Billed and Collected	Overbilled and Collected
02/15/11	3,460.97	02/11/11	2,763.57	697.40
Subtotal for fiscal year 2011~	22,536.63		18,539.93	3,996.70
Total	\$ 146,762.63		\$ 115,897.53	30,865.10

* - Per City's utility billing system.

^ - Per utility billing stub obtained from Zinpro.

@ - From February 2006 through June 2006.

~ - Through February 2011.

- The meter readings recorded for these billings were incorrect which resulted in Zinpro being overbilled. Zinpro was also overbilled during these months because the total amount shown on their utility billing stub was manually increased. The portion of the overbilling resulting from the incorrect meter readings was deposited to the City's bank account and subsequently refunded to Zinpro. The portion of the overbilling resulting from the manual increase to the total is shown as the "Amount Overbilled and Collected."

Report on Special Investigation of the
City of Garner

Garbage Bag Sales to Bill's Family Foods
For the period January 1, 2006 through February 22, 2011

Per City Records			Per Bill's Family Foods Records			Undeposited Collections
Date	Amount		Check/Receipt Date	Check Number	Amount	
01/31/06	\$ 1,178.50		01/02/06	11499	\$ 1,470.50	292.00
01/31/06	584.00		01/09/06	11516	584.00	-
01/31/06	1,178.50		01/16/06	11530	1,470.50	292.00
01/31/06	886.50		01/23/06	11545	886.50	-
02/28/06	1,178.50		01/30/06	11558	1,178.50	-
02/28/06	886.50		02/06/06	11572	1,178.50	292.00
02/28/06	1,762.50		02/13/06	11585	1,762.50	-
02/28/06	886.50		02/20/06	11593	1,178.50	292.00
02/28/06	886.50		02/27/06	11610	886.50	-
03/30/06	1,178.50		03/06/06	11624	1,178.50	-
	None		03/13/06	11635	584.00	584.00 *
03/30/06	584.00		03/13/06	11637	584.00	-
03/30/06	1,178.50		03/20/06	11649	1,470.50	292.00
03/30/06	1,178.50		03/27/06	11661	1,178.50	-
04/30/06	594.50		04/03/06	11677	594.50	-
04/30/06	886.50		04/10/06	11687	1,178.50	292.00
04/30/06	886.50		04/17/06	11704	1,178.50	292.00
04/30/06	1,470.50		04/24/06	11719	1,762.50	292.00
05/30/06	594.50		05/01/06	11727	594.50	-
05/30/06	1,470.50		05/08/06	11746	1,762.50	292.00
05/30/06	886.50		05/15/06	11752	886.50	-
05/30/06	1,178.50		05/23/06	11770	1,178.50	-
05/30/06	584.00		05/30/06	11779	876.00	292.00
	None		05/30/06	11781	886.50	886.50 *
	None		06/05/06	11794	886.50	886.50 *
06/09/06	886.50		06/12/06	11812	886.50	-
06/30/06	886.50		06/12/06	11810	886.50	-
06/30/06	584.00		06/19/06	11819	584.00	-
06/30/06	1,178.50		06/26/06	11834	1,178.50	-
07/31/06	876.00		07/03/06	11854	876.00	-
07/31/06	891.50		07/10/06	11867	891.50	-
	None		07/17/06	18881	1,773.00	1,773.00 *

Exhibit D

Report on Special Investigation of the
City of Garner

Garbage Bag Sales to Bill's Family Foods
For the period January 1, 2006 through February 22, 2011

Per City Records		Per Bill's Family Foods Records			Undeposited Collections
Date	Amount	Check Date	Check Number	Amount	
07/31/06	876.00	07/24/06	11897	584.00	(292.00)
07/31/06	1,470.50	07/31/06	11911	1,178.50	(292.00)
08/31/06	886.50	08/07/06	11926	1,178.50	292.00
08/31/06	1,178.50	08/14/06	11938	1,178.50	-
08/31/06	1,178.50	08/21/06	11956	1,178.50	-
08/31/06	1,178.50	08/28/06	11966	1,178.50	-
08/31/06	1,178.50	09/05/06	11982	1,481.00	302.50
09/30/06	1,178.50	09/12/06	11999	1,178.50	-
09/30/06	876.00	09/18/06	12017	1,178.00	302.00
09/30/06	1,178.00	09/25/06	12029	1,178.00	-
09/30/06	1,178.00	10/02/06	12044	876.00	(302.00)
None		10/09/06	12062	1,178.50	1,178.50 *
10/31/06	1,178.50	10/16/06	12082	1,178.50	-
10/31/06	886.50	10/23/06	12100	1,178.50	292.00
10/31/06	1,178.50	10/30/06	12115	1,178.50	-
11/30/06	876.00	11/06/06	12128	1,178.50	302.50
11/30/06	1,178.50	11/13/06	12145	1,178.50	-
11/30/06	1,178.50	11/20/06	12161	584.00	(594.50)
11/30/06	2,357.00	11/27/06	12169	2,357.00	-
12/28/06	584.00	12/04/06	12182	886.50	302.50
12/28/06	886.50	12/11/06	12200	886.50	-
12/28/06	886.50	12/18/06	12217	886.50	-
12/28/06	1,470.50	12/26/06	12232	1,762.50	292.00
None		01/02/07	12246	584.00	584.00 *
01/30/07	1,481.00	01/08/07	12264	1,481.00	-
01/31/07	1,178.50	01/15/07	12276	1,178.50	-
01/31/07	886.50	01/22/07	12287	1,178.50	292.00
01/31/07	1,178.50	01/29/07	12300	1,178.50	-
02/28/07	886.50	02/05/07	12314	1,178.50	292.00
02/28/07	876.00	02/12/07	12324	876.00	-
02/28/07	886.50	02/19/07	12335	1,178.50	292.00
02/28/07	886.50	02/26/07	12351	886.50	-

Report on Special Investigation of the
City of Garner

Garbage Bag Sales to Bill's Family Foods
For the period January 1, 2006 through February 22, 2011

Per City Records		Per Bill's Family Foods Records			Undeposited Collections
Date	Amount	Check Date	Check Number	Amount	
03/31/07	886.50	03/05/07	12363	1,178.50	292.00
03/31/07	886.50	03/12/07	12377	1,178.50	292.00
03/31/07	876.00	03/19/07	12392	876.00	-
03/31/07	1,178.50	03/26/07	12405	1,178.50	-
	None	04/02/07	12421	1,178.50	1,178.50 *
	None	04/09/07	12435	1,178.50	1,178.50 *
04/30/07	584.00	04/16/07	12444	584.00	-
04/30/07	886.50	04/23/07	12455	886.50	-
04/30/07	1,178.50	04/30/07	12470	1,178.50	-
05/31/07	584.00	05/07/07	12487	1,178.50	594.50
05/31/07	1,178.50	05/14/07	12501	1,178.50	-
05/31/07	886.50	05/21/07	12511	1,178.50	292.00
05/31/07	1,178.50	05/29/07	12525	1,178.50	-
05/31/07	1,178.50	06/04/07	12538	1,178.50	-
06/28/07	876.00	06/11/07	12545	1,178.50	302.50
06/28/07	1,178.50	06/18/07	12561	1,178.50	-
06/28/07	876.00	06/25/07	12578	1,178.50	302.50
06/28/07	1,178.50	07/02/07	12599	1,178.50	-
07/31/07	1,178.50	07/09/07	12608	1,178.50	-
07/31/07	886.50	07/16/07	12621	886.50	-
	None	07/23/07	12633	1,178.50	1,178.50 *
07/31/07	1,178.50	07/30/07	12648	1,178.50	-
08/31/07	1,178.50	08/06/07	12659	1,178.50	-
08/31/07	1,178.50	08/13/07	12675	1,178.50	-
08/31/07	1,178.50	08/20/07	12682	1,178.50	-
08/31/07	876.00	08/27/07	12701	1,178.50	302.50
	None	09/04/07	12714	1,178.50	1,178.50 *
09/30/07	1,178.50	09/10/07	12733	1,178.50	-
09/30/07	1,178.50	09/17/07	12748	1,178.50	-
09/30/07	1,178.50	09/24/07	12767	1,178.50	-
09/30/07	876.00	10/01/07	12784	1,178.50	302.50
10/31/07	1,178.50	10/08/07	12799	1,178.50	-

Exhibit D

Report on Special Investigation of the
City of Garner

Garbage Bag Sales to Bill's Family Foods
For the period January 1, 2006 through February 22, 2011

Per City Records		Per Bill's Family Foods Records			Undeposited Collections
Date	Amount	Check Date	Check Number	Amount	
10/31/07	1,178.50	10/15/07	12814	1,178.50	-
10/31/07	1,178.50	10/22/07	12826	1,178.50	-
None		11/05/07	12851	1,178.50	1,178.50 *
None		11/12/07	12863	1,178.50	1,178.50 *
11/30/07	1,178.50	11/19/07	12873	1,178.50	-
11/30/07	876.00	11/26/07	12883	1,178.50	302.50
11/30/07	1,773.00	12/03/07	12898	1,178.50	(594.50)
12/31/07	1,178.50	12/10/07	12908	1,178.50	-
12/31/07	584.00	12/17/07	12925	1,178.50	594.50
12/31/07	2,054.50	12/24/07	12940	2,357.00	302.50
01/31/08	1,178.50	01/07/08	12965	1,178.50	-
01/31/08	1,178.50	01/14/08	12981	1,178.50	-
01/31/08	584.00	01/21/08	12993	1,178.50	594.50
01/31/08	1,178.50	01/28/08	13006	1,178.50	-
02/28/08	1,178.50	02/04/08	13021	1,178.50	-
02/28/08	1,178.50	02/11/08	13034	1,178.50	-
02/28/08	1,178.50	02/18/08	13047	1,178.50	-
None		02/25/08	13057	1,178.50	1,178.50 *
03/31/08	1,178.50	03/03/08	13076	1,178.50	-
None		03/10/08	13089	1,178.50	1,178.50 *
03/31/08	876.00	03/24/08	13117	1,752.00	876.00
None		03/31/08	13132	1,178.50	1,178.50 *
04/30/08	1,178.50	04/14/08	13151	1,178.50	-
04/30/08	1,178.50	04/21/08	13168	1,481.00	302.50
04/30/08	876.00	04/28/08	13182	1,481.00	605.00
04/30/08	1,178.50	05/05/08	13190	584.00	(594.50)
05/31/08	1,178.50	05/12/08	13209	1,178.50	-
05/31/08	876.00	05/27/08	13240	1,178.50	302.50
None		06/02/08	13253	1,178.50	1,178.50 *
06/12/08	1,178.50	06/09/08	13261	2,357.00	1,178.50
06/12/08	886.50	06/16/08	13274	1,178.50	292.00
06/30/08	1,178.50	06/23/08	13288	1,178.50	-

Report on Special Investigation of the
City of Garner

Garbage Bag Sales to Bill's Family Foods
For the period January 1, 2006 through February 22, 2011

Per City Records		Per Bill's Family Foods Records			Undeposited Collections
Date	Amount	Check Date	Check Number	Amount	
06/30/08	1,178.50	06/30/08	13300	1,178.50	-
07/07/08	876.00	07/07/08	13313	1,178.50	302.50
07/14/08	1,762.50	07/14/08	13331	2,357.00	594.50
07/28/08	594.50	07/28/08	13360	1,178.50	584.00
08/04/08	876.00	08/04/08	13377	876.00	-
08/11/08	1,178.50	08/11/08	13389	1,178.50	-
08/19/08	584.00	08/18/08	13404	1,178.50	594.50
08/25/08	1,178.50	08/25/08	13419	1,178.50	-
09/02/08	1,762.50	09/02/08	13432	2,357.00	594.50
09/15/08	1,258.58	09/15/08	13460	1,258.58	-
09/22/08	931.20	09/22/08	13470	1,258.58	327.38
10/02/08	620.80	09/29/08	13491	1,258.58	637.78
10/06/08	1,258.48	10/06/08	13507	1,258.48	-
10/14/08	1,258.58	10/14/08	13523	1,258.58	-
10/27/08	2,517.16	10/23/08	13538	2,517.16	-
11/10/08	1,258.58	11/10/08	13568	1,258.58	-
11/17/08	620.80	11/17/08	13584	1,258.58	637.78
11/24/08	1,258.58	11/24/08	13595	1,258.58	-
12/01/08	1,258.58	12/01/08	13605	1,258.58	-
12/08/08	931.20	12/08/08	13622	1,258.58	327.38
12/15/08	1,258.58	12/15/08	13632	1,258.58	-
12/22/08	2,517.16	12/22/08	13640	2,517.16	-
None		01/05/09	13664	1,258.58	1,258.58 *
01/12/09	1,258.58	01/12/09	13680	1,258.58	-
01/20/09	1,258.58	01/19/09	13698	1,258.58	-
01/26/09	637.78	01/26/09	13709	1,258.58	620.80
02/02/09	931.20	02/02/09	13723	931.20	-
02/09/09	1,258.58	02/09/09	13740	1,258.58	-
02/17/09	1,258.58	02/16/09	13751	1,258.58	-
02/23/09	1,258.58	02/23/09	13767	1,258.58	-
None		03/09/09	13797	1,258.58	1,258.58 *
03/16/09	1,258.58	03/16/09	13810	1,258.58	-

Exhibit D

Report on Special Investigation of the
City of Garner

Garbage Bag Sales to Bill's Family Foods
For the period January 1, 2006 through February 22, 2011

Per City Records		Per Bill's Family Foods Records			Undeposited Collections
Date	Amount	Check Date	Check Number	Amount	
03/23/09	1,258.58	03/23/09	13822	1,258.58	-
	<i>None</i>	03/30/09	13830	620.80	620.80 *
04/06/09	620.80	04/06/09	13841	948.18	327.38
04/13/09	948.18	04/13/09	13853	948.18	-
04/21/09	310.40	04/20/09	13868/13869	620.80	310.40
05/12/09	2,206.76	05/11/09	13888	2,517.16	310.40
05/20/09	931.20	05/18/09	13899	1,258.58	327.38
05/26/09	948.18	05/26/09	13911	1,258.58	310.40
06/01/09	931.20	06/01/09	13926	1,258.58	327.38
06/09/09	931.20	06/08/09	13943	1,258.58	327.38
06/15/09	620.80	06/15/09	13965	1,258.58	637.78
06/22/09	620.80	06/22/09	13982	931.20	310.40
07/07/09	1,258.58	07/06/09	14032	1,258.58	-
	<i>None</i>	07/06/09	14029	1,258.58	1,258.58 *
07/13/09	948.18	07/13/09	14049	948.18	-
07/20/09	948.18	07/20/09	14059	1,258.58	310.40
08/03/09	931.20	08/03/09	14091	931.20	-
08/10/09	620.80	08/10/09	14107	1,258.58	637.78
08/17/09	1,258.58	08/17/09	14120	1,258.58	-
08/24/09	620.80	08/24/09	14133	1,258.58	637.78
09/01/09	637.78	08/31/09	14145	1,258.58	620.80
09/08/09	1,258.58	09/08/09	14161	1,258.58	-
09/17/09	620.80	09/15/09	14179	948.18	327.38
09/21/09	1,258.58	09/18/09	14195	1,258.58	-
09/28/09	620.80	09/28/09	14210	1,258.58	637.78
10/05/09	1,258.58	10/05/09	14226	1,258.58	-
10/12/09	620.80	10/12/09	14240	931.20	310.40
10/20/09	948.18	10/19/09	14261	1,258.58	310.40
11/02/09	948.18	11/02/09	14300	1,258.58	310.40
11/09/09	931.20	11/09/09	14312	1,258.58	327.38
	<i>None</i>	11/16/09	14329	1,258.58	1,258.58 *
11/23/09	1,258.58	11/23/09	14339	1,258.58	-

Report on Special Investigation of the
City of Garner

Garbage Bag Sales to Bill's Family Foods
For the period January 1, 2006 through February 22, 2011

Per City Records		Per Bill's Family Foods Records			Undeposited Collections
Date	Amount	Check Date	Check Number	Amount	
12/01/09	620.80	11/30/09	14348	1,258.58	637.78
12/14/09	620.80	12/14/09	14375	931.20	310.40
12/21/09	620.80	12/21/09	14387	1,258.58	637.78
12/28/09	1,568.98	12/28/09	14405	2,189.78	620.80
01/04/10	931.20	01/04/10	14413	1,258.58	327.38
01/11/10	948.18	01/11/10	14427	1,258.58	310.40
01/19/10	931.20	01/18/10	14441	1,258.58	327.38
02/01/10	620.80	02/01/10	14463	1,258.58	637.78
02/08/10	1,258.58	02/08/10	14482	1,258.58	-
02/16/10	948.18	02/15/10	14495	1,258.58	310.40
03/01/10	1,258.58	03/01/10	14522	1,258.58	-
03/08/10	948.18	03/08/10	14536	1,258.58	310.40
03/15/10	1,258.58	03/15/10	14548	1,258.58	-
03/26/10	931.20	03/26/10	14568	1,552.00	620.80
04/05/10	948.18	04/05/10	14587	1,258.58	310.40
04/12/10	948.18	04/12/10	14603	1,258.58	310.40
04/19/10	620.80	04/19/10	14618	931.20	310.40
04/26/10	1,258.58	04/26/10	14630	1,258.58	-
None		05/10/10	14659	1,258.58	1,258.58 *
05/17/10	620.80	05/17/10	14672	931.20	310.40
05/24/10	1,258.58	05/24/10	14688	1,258.58	-
06/01/10	1,258.58	06/01/10	14697	1,258.58	-
06/07/10	1,258.58	06/07/10	14708	1,258.58	-
06/14/10	931.20	06/14/10	14723	931.20	-
06/21/10	948.18	06/21/10	14737	1,258.58	310.40
None		07/05/10	14759	1,258.58	1,258.58 *
07/06/10	1,258.58	07/06/10	14763	1,258.58	-
07/20/10	948.18	07/19/10	14787	1,258.58	310.40
07/26/10	931.20	07/26/10	14803	1,258.58	327.38
08/02/10	1,258.58	08/02/10	14811	1,258.58	-
08/09/10	1,258.58	08/09/10	14826	1,258.58	-
08/16/10	931.20	08/16/10	14836	1,258.58	327.38

Exhibit D

Report on Special Investigation of the
City of Garner

Garbage Bag Sales to Bill's Family Foods
For the period January 1, 2006 through February 22, 2011

Per City Records		Per Bill's Family Foods Records			Undeposited Collections
Date	Amount	Check Date	Check Number	Amount	
08/23/10	931.20	08/23/10	14851	1,258.58	327.38
08/30/10	1,258.58	08/30/10	14860	1,258.58	-
None		09/07/10	14874	1,258.58	1,258.58 *
09/20/10	1,258.58	09/20/10	14898	1,258.58	-
09/27/10	620.20	09/27/10	14912	931.20	311.00
10/04/10	1,258.58	10/04/10	14924	1,258.58	-
10/13/10	1,258.58	10/11/10	14936	1,258.58	-
10/18/10	931.20	10/18/10	14946	1,258.58	327.38
None		10/26/10	14962	1,258.58	1,258.58 *
11/08/10	620.80	11/08/10	14982	931.20	310.40
11/15/10	1,258.58	11/15/10	14995	1,258.58	-
11/22/10	1,258.58	11/22/10	15004	1,258.58	-
11/29/10	931.20	11/29/10	15013	1,258.58	327.38
12/06/10	1,258.58	12/06/10	15025	1,258.58	-
12/13/10	620.80	12/13/10	15037	931.20	310.40
12/20/10	948.18	12/20/10	15050	1,258.58	310.40
12/27/10	620.80	12/27/10	15062	931.20	310.40
01/03/11	931.20	01/03/11	15074	1,258.58	327.38
01/10/11	1,258.58	01/10/11	15085	1,258.58	-
01/18/11	931.20	01/17/11	15091	931.20	-
01/24/11	1,258.58	01/24/11	15105	1,258.58	-
None		01/31/11	15120	620.80	620.80 *
02/07/11	1,258.58	02/07/11	15132	1,258.58	-
02/22/11	1,258.58	02/21/11	15155	1,258.58	-
Total	<u>\$ 234,309.42</u>			<u>\$ 297,811.26</u>	<u>63,501.84</u>

* - Checks deposited to the City's bank account which were not recorded in the City's receipt records.

Report on Special Investigation of the
City of Garner

Garbage Bag Sales to Kramer Hardware
For the period January 1, 2006 through February 22, 2011

Per City Records			Per Kramer's Hardware Records			Undeposited Collections
Date	Amount		Check Date	Check Number	Amount	
01/31/06	\$ 292.00		01/02/06	32589	\$ 292.00	-
	None		02/10/06	32825	292.00	292.00 *
	None		02/24/06	32916	292.00	292.00 *
04/30/06	292.00		04/21/06	33253	594.50	302.50
06/09/06	292.00		05/31/06	33553	292.00	-
	None		07/06/06	33727	292.00	292.00 *
	None		09/06/06	34111	292.00	292.00 *
09/30/06	292.00		09/25/06	34207	292.00	-
	None		11/22/06	34559	594.50	594.50 *
	None		12/20/06	34708	792.00	792.00 *
12/28/06	292.00		12/26/06	34711	292.00	-
	None		01/25/07	34855	292.00	292.00 *
02/28/07	292.00		02/28/07	35033	292.00	-
03/31/07	292.00		03/27/07	35108	292.00	-
	None		05/02/07	35323	292.00	292.00 *
05/31/07	292.00		05/14/07	35412	292.00	-
06/28/07	302.50		06/01/07	35481	302.50	-
06/28/07	292.00		06/13/07	35583	292.00	-
	None		07/10/07	35712	292.50	292.50 *
07/31/07	292.00		07/25/07	35778	292.00	-
	None		08/21/07	35895	292.00	292.00 *
	None		08/28/07	35975	302.50	302.50 *
	None		09/04/07	35987	292.00	292.00 *
09/30/07	292.00		09/20/07	36081	292.00	-
10/31/07	292.00		10/15/07	36189	292.00	-
	None		11/16/07	36362	292.00	292.00 *
	None		12/04/07	36461	292.00	292.00 *
12/31/07	292.00		12/19/07	36546	594.50	302.50
01/31/08	292.00		01/22/08	36682	292.00	-
02/28/08	292.00		02/11/08	36746	292.00	-
03/31/08	292.00		03/17/08	36927	292.00	-

Exhibit E

Report on Special Investigation of the
City of Garner

Garbage Bag Sales to Kramer Hardware
For the period January 1, 2006 through February 22, 2011

Per City Records		Per Kramer's Hardware Records			Undeposited Collections
Date	Amount	Check Date	Check Number	Amount	
<i>None</i>		04/03/08	37011	292.00	292.00 *
04/30/08	292.00	04/25/08	37149	292.00	-
05/31/08	292.00	05/14/08	37250	292.00	-
05/31/08	292.00	05/31/08	37407	292.00	-
06/30/08	292.00	06/09/08	37380	594.50	302.50
07/03/08	292.00	06/30/08	37478	292.00	-
08/13/08	292.00	08/08/08	37686	292.00	-
<i>None</i>		08/14/08	37746	302.50	302.50 *
09/03/08	292.00	08/29/08	37821	292.00	-
10/07/08	310.40	10/04/08	37961	310.40	-
<i>None</i>		10/31/08	38124	310.40	310.40 *
<i>None</i>		11/19/08	38255	637.78	637.78 *
<i>None</i>		12/09/08	38324	310.40	310.40 *
01/05/09	310.40	12/29/08	38403	310.40	-
02/02/09	310.40	01/28/09	38596	310.40	-
<i>None</i>		02/18/09	38696	310.40	310.40 *
03/16/09	327.38	03/12/09	38812	327.38	-
03/30/09	310.40	03/16/09	38819	310.40	-
04/10/09	310.40	04/02/09	38891	310.40	-
<i>None</i>		04/20/09	38987	310.40	310.40 *
<i>None</i>		04/27/09	39032	637.78	637.78 *
05/01/09	327.38	04/30/09	39047	310.40	(16.98)
05/11/09	310.40	05/07/09	39099	310.40	-
<i>None</i>		05/22/09	39147	310.40	310.40 *
06/16/09	310.40	06/09/09	39266	310.40	-
06/22/09	310.40	06/16/09	39358	310.40	-
07/06/09	327.38	07/02/09	3192	327.38	-
<i>None</i>		07/10/09	39440	310.40	310.40 *
<i>None</i>		07/10/09	39441	310.40	310.40 *
<i>None</i>		07/23/09	3202	310.40	310.40 *
09/01/09	310.40	08/31/09	3208	310.40	-

Report on Special Investigation of the
City of Garner

Garbage Bag Sales to Kramer Hardware
For the period January 1, 2006 through February 22, 2011

Per City Records		Per Kramer's Hardware Records			Undeposited Collections
Date	Amount	Check/Receipt Date	Check Number	Amount	
None		09/22/09	3209	327.38	327.38 *
10/12/09	310.40	10/06/09	3214	310.40	-
None		10/28/09	3223	310.40	310.40 *
11/16/09	327.38	11/23/09	3225	310.40	(16.98)
None		12/14/09	3227	310.40	310.40 *
12/28/09	637.78	12/22/09	40314	637.78	-
None		01/23/10	3238	310.40	310.40 *
None		02/22/10	3245	310.40	310.40 *
None		03/22/10	3251	310.40	310.40 *
04/12/10	310.40	04/09/10	40872	310.40	-
04/26/10	310.40	04/26/10	3261	637.78	327.38
None		06/01/10	3268	310.40	310.40 *
06/14/10	310.40	06/14/10	3274	310.40	-
06/28/10	637.78	06/28/10	3286	637.78	-
07/07/10	310.40		None		(310.40)
07/26/10	310.40	07/26/10	3289	310.40	-
08/23/10	310.40	08/23/10	3296	310.40	-
09/14/10	310.40	09/10/10	41849	310.40	-
None		09/27/10	3305	637.78	637.78 *
None		10/25/10	3310	310.40	310.40 *
10/26/10	620.80	11/08/10	3318/3319	620.80	-
None		11/28/10	3321	310.40	310.40 *
None		12/13/10	3327	327.38	327.38 *
12/27/10	310.40	12/27/10	3328	310.40	-
02/07/11	310.40	02/07/11	3339	310.40	-
02/23/11	310.40	02/21/11	3344	310.40	-
Total	<u>\$ 16,432.38</u>			<u>\$ 30,353.40</u>	<u>13,921.02</u>

* - Checks deposited to the City's bank account which were not recorded in the City's receipt records.

Exhibit F

Report on Special Investigation of the
City of Garner

Garbage Bag Sales to Kum & Go
For the period January 1, 2006 through February 22, 2011

Per City Records			Per Kum & Go Records			Undeposited Collections
Date	Amount		Receipt Date	Receipt Number	Amount	
02/28/08	\$	584.00	02/10/08	200156186384	\$ 584.00	-
	None		04/09/08	200156189530	584.00	584.00 *
06/12/08		584.00	06/02/08	200628372549	584.00	-
07/28/08		886.50		None		(886.50) #
09/26/08		310.40	09/26/08	9303005006	620.80	310.40
	None		02/02/09	9303005053	637.78	637.78 *
03/30/09		637.78	03/30/09	9303005080	637.78	-
04/21/09		310.40	04/21/09	9303005087	310.40	-
04/27/09		620.80	04/27/09	9303005092	620.80	-
	None		05/26/09	9303005108	310.40	310.40 *
	None		06/17/09	9303005125	310.40	310.40 *
07/13/09		637.78	07/13/09	9303005139	948.18	310.40
09/01/09		620.80	09/01/09	9303005168	620.80	-
11/20/09		310.40	11/20/09	9303005220	948.18	637.78
01/20/10		310.40	01/20/10	9303005257	620.80	310.40
03/29/10		620.80	03/29/10	9303005295	620.80	-
	None		05/24/10	9303005329	620.80	620.80 *
06/23/10		637.78	06/23/10	9303005350	1,275.56	637.78
09/15/10		310.40	09/15/10	9303005406	620.80	310.40
10/26/10		310.40		None		(310.40)
12/08/10		310.40	12/08/10	9303005452	310.40	-
Total	\$	8,003.04			\$ 11,786.68	3,783.64

* - Checks deposited to the City's bank account which were not recorded in the City's receipt records.

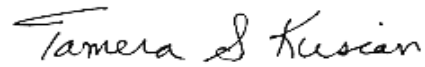
- It appears this amount may be related to the \$584.00 unrecorded collection from Bill's Family Foods on 07/28/08 and the \$302.50 unrecorded payment from Kramer Hardware on 08/14/08.

Report on Special Investigation of the
City of Garner

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Melissa J. Knoll-Speer, Senior Auditor
Kassi D. Adams, Assistant Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of the
City of Garner

Copy of Memorandum dated February 22, 2011



City of Garner
135 West Fifth Street
Garner, Iowa 50438
(641) 923-2588
(641) 923-4012 (fax)

MEMORANDUM

February 22, 2011

TO: Tammy Brant Personnel File & Case File

FROM: Brent Hinson, City Administrator 

RE: Personnel Meeting of 2/22/11

Today, Mayor Ken Mick, City Attorney Phil Garland and I met with Billing Clerk Tammy Brant. The topic of discussion was the recent discovery of significant accounting irregularities indicating on-going theft by Ms. Brant.

I presented Ms. Brant with recent billing information for Zinpro Corporation, the City's largest water customer. The bill produced by our utility billing system was \$2,763.57, the proper amount based on Zinpro's usage for the last billing period. However, the bill that Zinpro received and paid was in the amount of \$3,460.97. This bill did not have a typeset produced by our system; rather, we determined it had been retyped on a typewriter. The City had also obtained the previous three bills paid by Zinpro, discovering a similar overbilling issue with bills that had been retyped by hand. Upon questioning, Ms. Brant admitted that she had been "taking a little off the top"- that she had purposely overbilled Zinpro in order to even out the cash she was stealing from other City sources so that the accounting system would continue to match the bank deposits.

I questioned Ms. Brant as to when the activity began. She stated it began due to anger at being disciplined over a previous overbilling of Zinpro in 2009. In this matter, the City's investigation seemed to indicate clerical error by Ms. Brant rather than attempted theft, and the City repaid Zinpro for the calculated overage. Obviously, the recent discoveries of blatant theft by Ms. Brant cast a different light on this previous situation, and the City intends to fully investigate this situation in conjunction with the current theft investigation. Ms. Brant was confronted in November 2009 and ultimately placed on probation from April 30 to October 30 due to this presumed mistake, which was nonetheless damaging to the City's public image. I pointed out in today's meeting that our records showed that the theft activity began no later than June 2009 (based on the information gathered to the point of this morning's meeting), well before City Clerk

Report on Special Investigation of the
City of Garner

Copy of Memorandum dated February 22, 2011

Daisy Huffman and I discovered the 2009 Zinpro billing discrepancies (as of the writing of this memo, City staff has further traced the theft activity back to at least September 2008). Ms. Brant did not offer an answer to my counterpoint or further clarification to her comments.

I continued questioning Ms. Brant related to her theft activities, as the current Zinpro overbilling appears to only account for a portion of the money Ms. Brant was stealing on a monthly basis. Upon this questioning, she repeatedly claimed that no other utility accounts were affected, but that she has manipulated garbage bag and recycling bin sales in order to steal cash.

When it became apparent that no other information was forthcoming from Ms. Brant, I presented her with a letter outlining discipline in the current matter, including 60-day suspension without pay and possible termination at any point during that period. She reviewed the letter and signed to acknowledge receipt of it.

Following completion of our interview, Ms. Brant was released to the oversight of Garner Police Officer Cory Graham, who oversaw her removal of personal effects and received all of her City-issued keys.

Report on Special Investigation of the City of Garner

Copy of Selected Receipt Listing

RMLISTRP	Mon Mar 21, 2011 11:22 AM	****	City of Garner	****	OPER: DH	PAGE	1				
09.10.10			RECEIPT LISTING BY RECEIPT		JRNL:						
		****	City of Garner	****							
			7/02/2008 - 7/02/2008								
Rcpt No	Rev CD	Name	Acct No.	Payment	Amt Rcvd	Cash Back	Clk Dwr	Pmnt Chk No	Reference	Time	Jrnl No
73	SWEEP	LIBERTY BANK		100.00	100.00		DH	1 CHCK	64202	1:25P	18
74	MISC	HANSON FOUNDATION		3000.00	3000.00		DH	1 CHCK	3660	1:28P	18
75	UBPAY	KREIN NICK & DE	2121001	38.20	38.20		TB	1 CHCK 1474		2:15P	19
76	UBPAY	HEJNA JOE	1016600	56.29	56.29		TB	1 CHCK 1447		2:16P	19
77	UBPAY	PEDERSEN GERALD	4227000	33.27	33.27		TB	1 CHCK 5119		2:19P	19
78	UBPAY	KROPP LEON	5088000	29.65	29.65		TB	1 CHCK 1289		2:20P	19
79	UBPAY	RUD DAN	1119001	38.35	38.35		TB	1 CHCK 7985		2:20P	19
80	UBPAY	BRANT ALAN	1116000	35.00	35.00		TB	1 CHCK 6976		2:22P	19
81	UBPAY	GREIMAN EUGENE	6020000	34.01	34.01		TB	1 CHCK 6238		2:22P	19
82	UBPAY	BROWN CHRIS	4327001	37.78	37.78		TB	1 CHCK 2417		2:23P	19
83	UBPAY	GARNER GREENHOU	2114001	34.75	34.75		TB	1 CHCK 2417		2:24P	19
84	UBPAY	SCHISEL GARY	2065000	33.44	33.44		TB	1 CHCK 1446		2:24P	19
85	UBPAY	HAMRICK DOUG	7327000	43.58	43.58		TB	1 CHCK 7084		2:25P	19
86	UBPAY	STADTLANDER ROS	7394000	51.54	51.54		TB	1 CHCK 6741		2:31P	19
87	UBPAY	SLOAN DAVID	1199230	27.19	27.19		TB	1 CHCK 2400		2:31P	19
88	UBPAY	FICKEN GARY	7413001	33.86	33.86		TB	1 CHCK 2617		2:32P	19
89	UBPAY	MATTIS MRS C	5099000	23.14	23.14		TB	1 CHCK 7974		2:32P	19
90	UBPAY	DANGER ROBERT	1150000	38.46	38.46		TB	1 CHCK 4506		2:35P	19
91	UBPAY	CHRISTIANS KEIT	3063000	27.65	27.65		TB	1 CHCK 2646		2:38P	19
92	UBPAY	POPOWSKI DENNIS	2089000	50.55	50.55		TB	1 CHCK 2706		2:46P	19
93	UBPAY	QUINTUS KEN	7134000	36.43	36.43		TB	1 CHCK 3908		2:47P	19
94	UBPAY	ELLING WALTER	5059001	53.82	53.82		TB	1 CHCK 1605		2:48P	19
95	UBPAY	ELLING WALTER	2141001	16.61	16.61		TB	1 CHCK 1605		2:49P	19
96	UBPAY	YOUNG PAUL	4254000	17.84	17.84		TB	1 CHCK 3578		2:49P	19
97	UBPAY	JOHNSON MARION	4302000	40.24	40.24		TB	1 CHCK 4932		2:50P	19
98	UBPAY	GROVEN LENORA	5122000	42.39	42.39		TB	1 CHCK 4339		2:50P	19
99	UBPAY	HANCOCK CO ABST	6113000	16.06	16.06		TB	1 CHCK 20801		2:51P	19
100	UBPAY	HARMS HARLEY	2120000	37.45	37.45		TB	1 CHCK 3873		2:52P	19
101	UBPAY	WEFEL DESA	6114004	29.07	29.07		TB	1 CHCK 2066		2:53P	19
102	UBPAY	YAKEL RANDY	2100001	32.32	32.32		TB	1 CHCK 1824		2:54P	19
103	UBPAY	DEWITT ALLAN &	5150001	42.56	42.56		TB	1 CHCK 8919		2:54P	19
104	UBPAY	ENRIGHT ED	3098001	44.41	44.41		TB	1 CHCK 2340		2:54P	19
105	UBPAY	YTZEN ADAM	2047001	43.68	43.68		TB	1 CHCK 1049		2:55P	19
106	UBPAY	GILBERT KIM	4244000	26.21	26.21		TB	1 CHCK 1076		2:55P	19
107	UBPAY	GOFF DARRELL	4281000	28.34	28.34		TB	1 CHCK 4319		2:56P	19
108	UBPAY	MONSON KEN	7340000	80.98	80.98		TB	1 CHCK 6863		2:57P	19
109	UBPAY	KAPPING DALE	5134000	58.00	58.00		TB	1 CHCK 1319		2:57P	19
110	UBPAY	WETTERLING JUDY	4284000	48.25	48.25		TB	1 CHCK 8501		3:00P	19
111	UBPAY	PEDERSEN GERALD	7421000	16.61	16.61		TB	1 CHCK 4516		3:01P	19
112	UBPAY	SCHONEMAN PAUL	2090000	65.18	65.18		TB	1 CHCK 9535		3:01P	19
113	UBPAY	MCKENNA MARILYN	4357001	23.02	23.02		TB	1 CHCK 3141		3:02P	19
114	UBPAY	WEST 7TH ST HOM	5125000	113.10	113.10		TB	1 CHCK 1636		3:02P	19
115	UBPAY	SCHONEMAN GREG	1168000	56.76	56.76		TB	1 CHCK 6969		3:03P	19
116	UBPAY	BOOK GARY & PAT	6019001	40.60	40.60		TB	1 CHCK 1437		3:03P	19
117	UBPAY	COHRS ANDY	4290001	58.00	58.00		TB	1 CHCK 13300		3:04P	19
118	UBPAY	MABEN GARY	3097000	16.61	16.61		TB	1 CHCK 8612		3:04P	19
119	UBPAY	GARLAND PHIL	5052000	47.62	47.62		TB	1 CHCK 8116		3:04P	19
120	UBPAY	TANNER GEORGE	4322000	22.91	22.91		TB	1 CHCK 1659		3:05P	19
121	UBPAY	BROWN SHIRLEY	1199350	55.05							19
122	LIB	ELLEN PETTY		131.00	186.05		TB	1 CHCK		4:19P	19
		*** ABOVE RCPT VOIDED ***									
123	UBPAY	BROWN SHIRLEY	1199350	55.05	55.05		TB	1 CHCK 7468		4:43P	19
124	UBPAY	VAN GERPEN JOHN	6073000	42.20	42.20		TB	1 CHCK 2526		4:44P	19
125	LIB	ellen.petty		131.00	131.00		TB	1 CASH		4:46P	19

Report on Special Investigation of the
City of Garner

Copy of Selected Receipt Listing

RMLISTRP Mon Mar 21, 2011 11:22 AM **** City of Garner **** OPER: DH PAGE 2
09.10.10 RECEIPT LISTING BY RECEIPT JRNL:

**** City of Garner ****
7/02/2008 - 7/02/2008

Rcpt No	Rev CD	Name	Acct No.	Payment	Amt Rcvd	Cash Back	Clk	Dwr	Pmnt	Chk No	Reference	Time	Jrnl No
126	SENIOR	ellen petty		20.00	20.00		TB	1	CASH			4:47P	19
127	UBPAY	ENGSTLER KEN	6178000	17.01	17.01		TB	1	CASH			4:47P	19
128	POOL	MIKE MINER		376.25	376.25		TB	1	CASH			4:50P	19
129	UBPAY	SCHMIDT JAMIE	2003003	26.93	26.93		TB	1	CASH			4:51P	19
130	UBPAY	TUSHA TED & CHR	5050000	80.00	80.00		TB	1	CASH			4:52P	19
131	UBPAY	CLAY DAVID	5030002	50.00	50.00		TB	1	CASH			4:52P	19
132	UBPAY	COHRS TERI	4311002	49.77	49.77		TB	1	CASH			4:53P	19
133	UBPAY	ANDERSON KENT	6139003	23.31	23.31		TB	1	CASH			4:53P	19
134	UBPAY	LORENTZEN RYAN	4325000	43.61	43.61		TB	1	CASH			4:54P	19
135	UBPAY	GANSEVELD JOHN	4318001	36.00	36.00		TB	1	CASH			4:54P	19
136	POOL	MIKE MINER		387.50	387.50		TB	1	CASH			4:57P	19
137	POOL	MIKE MINER		33.75	33.75		TB	1	CASH			4:59P	19
138	POOL	MIKE MINER		1390.35	1390.35		TB	1	CASH			5:02P	19
139	POOL	MIKE MINER		1680.44	1680.44		TB	1	CASH			5:05P	19
Date Total: 7/02/08				9364.95	9364.95	.00							
Voids				186.05	186.05	.00							
Net Total				9364.95	9364.95	.00							
** Report Total **				9364.95	9364.95	.00							
** Total Voids **				186.05	186.05	.00							
** NET TOTAL **				9364.95	9364.95	.00							

DRAWER	COUNT	PAYMENT	AMT RCVD	CASH BACK	#	VOIDS
DRAWER 1						
CASH	CASH	15	4345.92	4345.92		
CHCK	CHECK	50	5019.03	5019.03	1	186.05
		65	9364.95	9364.95	1	186.05
CASH IN DRAWER =			4,345.92			

CLERK	COUNT	PAYMENT	AMT RCVD	CASH BACK	#	VOIDS
DH	DAISY HUFFMAN	2	3100.00	3100.00		
TB	TAMMY BRANT	63	6264.95	6264.95	1	186.05
		65	9364.95	9364.95	1	186.05

PAYMENT TYPE	COUNT	PAYMENT	AMT RCVD	CASH BACK	#	VOIDS
CASH	CASH	15	4345.92	4345.92		
CHCK	CHECK	50	5019.03	5019.03	1	186.05
		65	9364.95	9364.95	1	186.05

Appendix 3

Report on Special Investigation of the City of Garner

Copy of Selected Receipt Listing

RMLISTRP Mon Mar 21, 2011 11:22 AM **** City of Garner **** OPER: DH PAGE 3
09.10.10 RECEIPT LISTING BY RECEIPT JRNL:

**** City of Garner ****
7/02/2008 - 7/02/2008

Rcpt No	Rev CD	Name	Acct No.	Payment	Amt Rcvd	Cash Back	Clk Dwr	Pmnt	Chk No	Reference	Time	Jrnl No
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MODULE	COUNT	TOTAL
GL GENERAL LEDGER	9	7119.29
UB UTILITY BILLING	56	2245.66
	65	9364.95

REVENUE CODE	COUNT	TOTAL
LIB LIBRARY RECEIPT	1	131.00
MISC MISC	1	3000.00
POOL	5	3868.29
SENIOR SENIOR CENTER	1	20.00
SWEEP ST SWEEPING	1	100.00
UBPAY UTILITY PAYMENT	56	2245.66
	65	9364.95

TOTAL CODE	COUNT	TOTAL
1 GL	4	3251.00
2 UB	56	2245.66
3 VMRC/POOL	5	3868.29
	65	9364.95

BANK NAME	COUNT	PAYMENT
1 LIBERTY BANK	65	9364.95
	65	9364.95

Report on Special Investigation of the City of Garner

Copies of Selected Daily Transaction Summaries

City of Garner - Special Summary of Variances (City's Cash Receipts Management Report vs Bank) Jan. 16, 2009

Date on bank report:	01/16/09
Date of Receipts Management report:	01/16/09
Total deposit for the day per report:	\$ 4,529.52
ACH deposit	-
Total deposit	<u>4,529.52</u>
Per deposit slip:	
Date	01/16/09
Currency	\$ 28.27
Coin	-
Checks "list"	4,501.25
Total	<u>\$ 4,529.52</u>

Variances to Pursue

Amounts deposited per the bank which were not in City's Report		Collections per Receipt Management Report which were not in the Bank's Report							Total Recvd
Check #	Amount	Name	Acct #	Check #	Cash Revd	Less: Cash Back	Net Cash	Check Recvd	
Cash	28.27	Cal's Trailer	1103001	1439	-	-	-	642.59	642.59
1439	700.41	Luppen Allen	7402000	1439	-	-	-	39.18	39.18
135039	1,416.62	Zinpro	1111000	135039	-	-	-	889.52	889.52
1835	45.21	Hueneman Heather	1125001	1835	-	-	-	44.08	44.08
5148	23.26	Rodney Olson			-	-	-	10.00	10.00
		Macpherson April	4338002		34.74	-	34.74	-	34.74
		Lemon Steve	5156000	1085	-	-	-	28.07	28.07
		Gates Craig	4337002	1995	-	-	-	68.73	68.73
		Godden Clinton	5129000	1415	-	-	-	42.79	42.79
		Nortech Systems	1077000	201710	-	-	-	380.90	380.90
		Edgar Gerald	2156000		33.17	-	33.17	-	33.17
	<u>2,213.77</u>				<u>67.91</u>	<u>-</u>	<u>67.91</u>	<u>2,145.86</u>	<u>2,213.77</u>

681.77

Appendix 4

Report on Special Investigation of the City of Garner

Copies of Selected Daily Transaction Summaries

City of Garner - Special
Summary of Variances
(City's Cash Receipts Management Report vs Bank)
Jan. 6, 2011

Date on bank report:	01/07/11	
Date of Receipts Management report:	01/06/11	
Total deposit for the day per report:	\$ 3,261.07	
ACH deposit	-	
Total deposit	<u>3,261.07</u>	
 Per deposit slip:		
Date	01/06/11	
Currency	\$ 69.00	
Coin	0.58	
Checks "list"	3,191.54	
Total	<u>\$ 3,261.12</u>	Note: Amount per report does not match Deposit Slip

Variances to Pursue

Amounts deposited per the bank which were not in City's Report		Collections per Receipt Management Report which were not in the Bank's Report							
Check #	Amount	Name	Acct #	Check #	Less: Cash			Check Recvd	Total Recvd
					Cash Revd	Back	Net Cash		
Cash	69.58	Bork Diana	6164001		57.91	-	57.91	-	57.91
9493	52.84	Arndt Shelley	4246000		36.55	-	36.55	-	36.55
		Clutter Jody	4322002		28.00	-	28.00	-	28.00
	<u>122.42</u>				<u>122.46</u>	-	<u>122.46</u>	-	<u>122.46</u>

Report on Special Investigation of the City of Garner

Copies of Selected Daily Transaction Summaries

City of Garner - Special
Summary of Variances
(City's Cash Receipts Management Report vs Bank)
Feb. 1, 2011

Date on bank report:
Date of Receipts Management report:
Total deposit for the day per report:
ACH deposit
Total deposit

02/02/11
02/01/11
\$ 1,633.84
46.71
1,680.55

Per deposit slip:

Date
Currency
Coin
Checks
Total

02/02/11
\$ 153.00
1.66
1,479.18
\$ 1,633.84

Variances to Pursue

Amounts deposited per the bank which were not in City's Report		Collections per Receipt Management Report which were not in the Bank's Report							
Check #	Amount	Name	Acct #	Check #	Cash Revd	Less: Cash Back	Net Cash	Check Recvd	Total Recvd
Cash	154.66	Lowe, Mark	6137004		46.00	-	46.00	-	46.00
2302	63.08	Boehnke, Ted	5029007		28.31	-	28.31	-	28.31
2054	27.36	Depew, Maranda	6163008		45.53	-	45.53	-	45.53
3145	196.25	Clay, David	5030002	2302	-	-	-	43.08	43.08
8986	34.00	Communications 1 Network		1781	-	-	-	500.00	500.00
3662	10.00	Meyer, Jason	3127001		46.71	-	46.71	-	46.71
1246	43.61	Kabrick, Jessica	7336004		52.00	0.01	51.99	-	51.99
		Batch 396			58.75	-	58.75	311.22	369.97
15120	620.80	Neuberger, Darrell			8.00	-	8.00	-	8.00
		Brant, Alan	1116000	7158	-	-	-	55.88	55.88
		Lowe, Mark	6137004		1.00	-	1.00	-	1.00
	<u>1,149.76</u>				<u>286.30</u>	<u>0.01</u>	<u>286.29</u>	<u>910.18</u>	<u>1,196.47</u>
Park & Rec - Batch 396									
				8968				34.00	
				1246				43.61	
					4.25				
				3662				10.00	
					1.00				
					2.00				
					1.00				
					2.00				
					1.00				
					4.25				
					1.00				
					4.25				
				2054				27.36	
				3145				196.25	
					<u>37.00</u>				
					<u>58.75</u>			<u>311.22</u>	

Check 15120 in the amount of \$620.80 is from Bill's Family Foods for garbage bags. A check was written to the City of Garner on January 31, 2011; however, the collection was not posted to the City's accounting software.